

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

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

X

Agreement Annual Financial Report *
June 30, 2022

School District Joint Agreement
Illinois School District/Joint

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>	<u>Accounting Basis:</u>	<u>Certified Public Accountant Information</u>					
School District/Joint Agreement Number: 07016231016	X CASH ACCRUAL	Name of Auditing Firm: Baker Tilly US, LLP					
County Name: Cook		Name of Audit Manager: Nicholus Cavaliere, CPA CFE					
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDD will populate): Evergreen Park CHSD 231	School District Lookup Tool School District Directory	Address: 1301 West 22nd Street, Suite 400					
Address: 9901 South Kedzie Avenue		<table border="1"> <tr> <td data-bbox="1463 894 1730 974">City: Oak Brook</td> <td data-bbox="1730 894 1869 974">State: IL</td> <td colspan="2" data-bbox="1869 894 2058 974">Zip Code: 60523</td> </tr> </table>			City: Oak Brook	State: IL	Zip Code: 60523
City: Oak Brook	State: IL	Zip Code: 60523					
City: Evergreen Park	Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only) Annual Financial Report (AFR) Instructions	Phone Number: (630) 990-3131		Fax Number: (630) 990-0039			
Email Address:		IL License Number (9 digit): 065-040118		Expiration Date:			
Zip Code: 60805	0	Email Address:					
<u>Annual Financial Report</u> Type of Auditor's Report Issued: Qualified <input checked="" type="checkbox"/> Unqualified Adverse Disclaimer		Annual Financial Report Questions 217-785-8779 or finance1@isbe.net		ISBE Use Only			
	Single Audit Questions 217-782-5630 or GATA@isbe.net						
Reviewed by District Superintendent/Administrator	Reviewed by Township Treasurer (Cook County only) Name of Township: Worth		Reviewed by Regional Superintendent/Cook ISC				
District Superintendent/Administrator Name (Type or Print): Mr. Thomas O'Malley	Township Treasurer Name (type or print) Terrance La Bella		Regional Superintendent/Cook ISC Name (Type or Print):				
Email Address: tomalley@evergreenpark.org	Email Address: talabella@sbcglobal.net		Email Address:				

Telephone: Fax Number: (708) 398-1230	Telephone: Fax Number: (708) 952-0620	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). This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100. **ISBE Form SD50-35/JA50-60 (05/22-version1)** 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 07-016-2310-16_AFR22 Evergreen Park CHSD 231 supporting authorization/documentation, as necessary, to use the applicable account code (cell).

Independent Auditors' Report on Supplementary Information

To the Board of Education of
Evergreen Park Community High School District 231

We have audited the modified cash basis financial statements of the governmental activities and each major fund of Evergreen Park Community High School District 231 (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 18, 2022 which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole.

The accompanying Annual Financial Report (ISBE Form SD50-35/JA22), as of and for the year ended June 30, 2022, has been prepared in the form prescribed by the Illinois State Board of Education, is presented for purposes of additional analysis, and is not a required part of the basic financial statements referenced in the preceding paragraph. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information, except for the financial profile information, estimated financial profile summary, statistical section, report on shared services or outsourcing, administrative cost worksheet, itemization schedule and deficit reduction calculation, which were not audited and on which we render no opinion, has been subjected to the auditing procedures applied to the audit of the basic financial statements and certain other additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for those portions identified in the previous sentence as not audited, the Annual Financial Report is fairly stated in all material respects, in relation to the basic financial statements as a whole.

The answers to questions 1 through 22 contained in the "Auditor's Questionnaire" on page 2 are based solely on the procedures performed and data obtained during the audit of the basic financial statements of the District as of and for the year ended June 30, 2022.

This report is intended solely for the information and use of the Board of Education, management of the Evergreen Park Community High School District 231, and the Illinois State Board of Education and is not intended to be and should not be used by anyone other than these specified parties.

Baker Tilly US, LLP

Oak Brook, Illinois
November 18, 2022

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EVERGREEN PARK COMMUNITY HIGH SCHOOL DISTRICT 231 NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Evergreen Park Community High School District 231 (the "District") operates as a public school system governed by a seven-member board. The District is organized under the School Code of the State of Illinois, as amended. The accounting policies of the District conform to the regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles accepted in the United States of America, as applicable to local governmental units of this type. The following is a summary of the more significant accounting policies of the District:

Reporting Entity

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

Basis of Presentation

The accounts of the District in the governmental fund financial statements are organized and operated on the basis of funds and account groups and are used to account for the District's general governmental activities. Fund accounting segregates funds according to their intended purpose, and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, reserves, fund balance, revenues and expenditures

or expenses as appropriate. The minimum number of funds is maintained consistent with legal and managerial requirements. Account Groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

Measurement Focus and Basis of Accounting

The District has the following fund types and account groups:

Governmental Funds are used to account for the District's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the cash basis of accounting. Accordingly, cash receipts are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Guidelines prescribed by the Illinois State Board of Education consider payments by the State of Illinois to the Teachers' Retirement System ("TRS") on behalf of the District's employees who are members of TRS ("on-behalf payments") to be cash transactions of the District. Assets and deferred outflows of resources of a fund are only recorded when a right to receive cash exists that arises from a previous cash transaction. Liabilities and deferred inflows of resources of a fund, similarly, result from previous cash transactions.

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

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

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant.

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EVERGREEN PARK COMMUNITY HIGH SCHOOL DISTRICT 231 NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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

Major Governmental Funds

Educational Fund - the general operating fund of the District. It accounts for all financial resources except those required to be accounted for in another fund. This fund is primarily used for most of the instructional and administrative aspects of the District's operations. Revenues consist largely of local property taxes and state government aid.

This fund also includes student activity funds held and controlled by the District, under the direction of district personnel, and administrative involvement of the board of education.

Special Revenue Funds - account for the proceeds of specific revenue sources that are legally restricted or committed to

expenditures for specified purposes, other than those accounted for in the Debt Service Fund or Capital Projects Funds.

Each of the District's Special Revenue Funds has been established as a separate fund in accordance with the fund structure required by the State of Illinois for local educational agencies. These funds account for local property taxes restricted to specific purposes. A brief description of the District's Special Revenue Funds follows:

Operations and Maintenance Fund - accounts for expenditures made for repair and maintenance of the District's building(s) and land. Revenue consists primarily of local property taxes.

Transportation Fund - accounts for all revenue and expenditures made for student transportation. Revenue is derived primarily from local property taxes and state reimbursement grants.

Municipal Retirement/Social Security Fund - accounts for the District's portion of pension contributions to the Illinois Municipal Retirement Fund, payments to Medicare, and payments to the Social Security System for non-certified employees. Revenue to finance the contributions is derived primarily from local property taxes and personal property replacement taxes.

Working Cash Fund - accounts for financial resources held by the District to be used as temporary interfund loans for working capital requirements to the General Fund and the Special Revenue Fund's Operation and Maintenance and Transportation Funds. Money loaned by the Working Cash Fund to other funds must be repaid within one year. As allowed by the School Code of Illinois, this fund may be permanently abolished and become a part of the General Fund or it may be partially abated any other fund of the District.

Debt Service Fund - accounts for the accumulation of resources that are restricted, committed, or assigned for, and the payment of, long-term debt principal, interest and related costs. The primary revenue source is local property taxes levied specifically for debt service.

Capital Project Funds - accounts for the financial resources that are restricted, committed, or assigned to be used for the acquisition or construction of, and/or additions to, major capital facilities.

Capital Projects Fund - accounts for construction projects and renovations financed through transfers from other funds.

Fire Prevention and Life Safety Fund - accounts for State-approved life safety projects financed through serial bond issues or local property taxes levied specifically for such purposes.

or Equity

Deposits and Investments

State statutes authorize the District to invest in obligations of the U.S. Treasury, certain highly-rated commercial paper, corporate bonds, repurchase agreements, and the State Treasurer's Investment Pool. Investments are stated at cost.

Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "interfund advances". Receivables are expected to be collected within one year.

Property Tax Revenues

The District must file its tax levy resolution by the last Tuesday in December of each year. The District's 2021 levy resolution was approved during the December 14, 2021 board meeting. The District's property tax is levied each year on all taxable real property located in the District and it becomes a lien on the property on January 1 of that year. The owner of real property on January 1 in any year is liable for taxes of that year.

The tax rate ceilings are applied at the fund level. These ceilings are established by state law subject to change only by the approval of the voters of the District.

The PTELA limitation is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt). PTELA limits the increase in total taxes billed to the lessor of 5% or the percentage increase in the Consumer Price Index (CPI) for the preceding year. The amount can be exceeded to the extent there is "new growth" in the District's tax base. The new growth consists of new construction, annexations and tax increment finance district property becoming eligible for taxation. The CPI rates applicable to the 2021 and 2020 tax levies were 1.4% and 2.3%, respectively.

Property taxes are collected by the Cook County Collector/Treasurer, who remits to the District its share of collections. Taxes levied in one year become due and payable in two installments: the first due on March 1 and the second due on the later of August 1 or 30 days after the second installment tax bill is mailed. The first installment is an estimated bill, and is fifty-five percent of the prior year's tax bill. The second installment is based on the current levy, assessment and equalization, and any changes from the prior year will be reflected in the second installment bill. Property taxes are normally collected by the District within 60 days of the due date.

Personal Property Replacement Taxes

Personal property replacement taxes are first allocated to the Municipal Retirement / Social Security Fund, and the balance is allocated to the remaining funds at the discretion of the District.

Fixed Assets

Fixed assets used in governmental fund types of the District are recorded in the general fixed assets account group at cost or estimated historical cost if purchased or constructed. Donated fixed assets are recorded at their estimated fair value at the date of donation. Interest incurred during construction is not capitalized on general fixed assets.

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

Depreciation of general fixed assets is provided over the estimated useful lives using the straight-line method and is reflected within the general fixed assets account group for informational purposes only. Depreciation of general fixed assets is not charged to the operations of the District. The estimated useful lives of the buildings and improvements, and equipment of the District are 15 to 50 years, and 5 to 10 years, respectively.

Long-Term Obligations

The District reports long-term debt of governmental funds at face value in the general long-term debt account group. Certain other long-term obligations that do not show evidence of indebtedness are not included in the general long-term debt account group.

For governmental fund types, bond premiums and discounts are recognized during the current period. Bond proceeds are reported as an "other financing source" net of the applicable premium or discount.

General Fixed Assets and General Long-Term Debt Account Groups Account groups are used to establish accounting control and accountability for the District's general fixed assets and general long-term debt. The accounting and financial reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

Fixed Assets - General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures paid in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group. Donated general fixed assets are listed at estimated fair market value as of the date of acquisition. Depreciation accounting is not applicable, except to determine the per capita tuition charge. Interest costs incurred during construction are not capitalized as part of fixed assets.

Long-Term Liabilities - Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. The debt recorded in the District's General Long-Term Debt Account Group consists of serial bond issues and long-term debt retirements payable.

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

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Data

Except for the exclusion of on-behalf payments from other governments, discussed below, the budgeted amounts for the Governmental Funds are adopted on the cash basis, which is consistent with cash basis of accounting prescribed by the program accounting manual for Illinois school districts.

The Board of Education follows these procedures in establishing the budgetary data reflected in the general purpose financial statements:

1. The Administration submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted and the proposed budget is available for inspection to obtain taxpayer comments.

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EVERGREEN PARK COMMUNITY HIGH SCHOOL DISTRICT 231 NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - (CONTINUED)

3. Prior to September 30, the budget is legally adopted through passage of a resolution. By the last Tuesday in December, a tax levy resolution is filed with the county clerk to obtain tax revenues.
4. Management is authorized to transfer budget amounts, provided funds are transferred between the same function and object codes. The Board of Education is authorized to transfer up to a legal level of 10% of the total budget between functions within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education, after following the public hearing process mandated by law.
5. Formal budgetary integration is employed as a management control device during the year for all governmental funds.
6. All budget appropriations lapse at the end of the fiscal year.

The budget amounts shown in the financial statements are as originally adopted because there were no amendments during the past fiscal year.

Excess of Expenditures over Budget

For the year ended June 30, 2022, expenditures exceeded budget in the Capital Projects Fund by \$211,081. The excess was funded by available financial resources.

NOTE 3 - DEPOSITS AND INVESTMENTS

Cash & Investments under the custody of the Township Treasurer

Under the Illinois Compiled Statutes, the Worth Township School Treasurer is the lawful custodian of all school funds. The Treasurer

is appointed by the Township School Trustees, an independently elected body, to serve the school districts in the township. The Treasurer is the direct recipient of property taxes, replacement taxes and most state and federal aid and disburses school funds upon lawful order of the school board. The Treasurer invests excess funds at his discretion, subject to the legal restrictions discussed below. For these purposes, the Treasurer is permitted to combine monies from more than one fund of a single district and to combine monies of more than one district in the township. Monies combined under these circumstances, as well as investment earnings, are accounted for separately for each fund and/or district.

Cash and investments, other than the student activity and convenience accounts, petty cash, and imprest funds, are part of a common pool for all school districts and cooperatives within the township. The Treasurer maintains records that segregate the cash and investment balance by district or cooperative. Income from investments is distributed monthly based upon the District's percentage participation in the pool. All cash for all funds, including cash applicable to the Debt Service Fund and the Illinois Municipal Retirement/Social Security Fund, is not deemed available for purposes other than those for which these balances are intended.

The Treasurer's investment policies are established by the Worth Township School Trustees as prescribed by the Illinois School Code and the Illinois Compiled Statutes. The Treasurer is authorized to invest in obligations of the U.S. Treasury, backed by the full faith and credit of the U.S. Government, certificates of deposit issued by commercial banks and savings and loan associations, and commercial paper rated within the three highest classifications by at least two standard rating services (subject to certain limitations).

The Treasurer's Office operates as a non-rated, external investment pool. The fair value of the District's investment in the Treasurer's pool is determined by the District's proportionate share of the fair value of the investments held by the Treasurer's office.

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EVERGREEN PARK COMMUNITY HIGH SCHOOL DISTRICT 231 NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 3 - DEPOSITS AND INVESTMENTS - (CONTINUED)

Information regarding the value and weighted average maturity of all investments held by the Treasurer at June 30, 2022 can be obtained from the audited financial statements of the Treasurer, which are not included in this report. As of June 30, 2022, the District's proportionate share of the pool was \$23,774,009.

Because all cash and investments are pooled by a separate legal governmental agency (Treasurer), categorization by risk category is not determinable. Further information about whether investments are insured, collateralized, or uncollateralized is available from the Treasurer's financial statements.

Cash & Investments in the custody of the District

Deposits of the student activity and imprest funds, which are held in the District's custody, consist of deposits with financial institutions. The following is a summary of such deposits:

Carrying Value Bank Balance

Deposits with financial institutions \$ 181,375 \$ 239,505 Total \$ 181,375 \$ 239,505

The District maintains \$325 in petty cash.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. The District adopted the investment policy of the Worth Township Treasurer. The Treasurer will minimize the risk that the market values of securities in the District's portfolio will fall due to changes in the general interest rates by: 1) structuring the investment portfolio so securities mature to meet cash requirements for ongoing operations and 2) investing operating funds primarily in shorter-term securities, money market funds, or similar investment pools.

Custodial Credit Risk - Deposits. With respect to deposits, custodial credit risk refers to the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy limits the exposure to deposit custodial credit risk by requiring all deposits in excess of FDIC insurable limits to be secured by collateral in the event of default or failure of the financial institution holding the funds. As of June 30, 2022, the bank balance of the District's deposit with financial institutions totaled \$239,505; the entire balance was insured.

The District is exposed to various risks of loss related to employee health benefits; theft of, damage to, and destruction of assets; errors and omissions; and liability. To protect from the risks associated with property damage and general liability, the District participates in the Collective Liability Insurance Cooperative (CLIC). The District pays annual premiums to the pool for insurance coverage. The arrangements with the pool provides that it will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of certain levels established by the pool. There have been no significant reductions in insurance coverage from coverage in any of the past three fiscal years.

The District continues to carry commercial insurance for all other risks of loss, including its health and workers' compensation insurance. Premiums have been recorded as expenditures in the appropriate funds. There have been no significant reductions in insurance coverage from coverage in the prior years. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 5 - OTHER POST-EMPLOYMENT BENEFITS

Teachers' Health Insurance Security

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

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: <http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>. The current reports are listed under "Central Management Services."

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

On Behalf Contributions to THIS Fund. The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 0.90% of pay during the year ended June 30, 2022. The State of Illinois contributions of \$68,244 were recognized as revenues and expenditures by the District during the year in the General Fund based on the current financial resources measurement basis. On the economic resources basis, the District recognizes revenue and expenses of \$7,961 in Governmental Activities equal to the proportion of the State of Illinois's OPEB expense associated with the employer.

EVERGREEN PARK COMMUNITY HIGH SCHOOL DISTRICT 231 NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 5 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

Contributions. The District also makes contributions to THIS Fund. The District's THIS Fund contribution was 0.67% during the year ended June 30, 2022. The percentage of employer required contributions in the future will not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. For the year ended June 30, 2022, the District paid \$50,804 to the THIS Fund, respectively, which was 100 percent of the required contribution for the year.

THIS Fiduciary Net Position. Detailed information about the THIS Fund's fiduciary net position as of June 30, 2021 is available in the separately issued THIS Annual Financial Report.

Net OPEB Liability. At June 30, 2022, the District has a liability for its proportionate share of the net OPEB liability (first amount shown below) that reflected a reduction for the state's retiree insurance support provided to the District. The state's support and total are for disclosure purposes only. The amount disclosed by the District as its proportionate share of the net OPEB liability, the related state support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the collection net OPEB liability \$ 6,574,077 State's proportionate share of the collective net OPEB liability associated with the District 8,913,489

Total \$ 15,487,566

The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021. The District's proportion of the net OPEB liability was based on the District's share of contributions to THIS for the measurement year ended June 30, 2021, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2021 and 2020, the District's proportion was 0.029807% and 0.029283%, respectively.

Actuarial Assumptions. The net OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation 2.50%

Salary Increases 4.00% to 9.50%

Investment Rate of Return 2.75%

Healthcare Cost Trend Rates - Initial Medicare and Non-Medicare - 8.00% Healthcare Cost Trend Rates - Ultimate 4.25%

Fiscal Year the Ultimate Rate is Reached 2038

Mortality rates were based on the RP-2014 White Collar Annuitant Mortality Table, adjusted for TRS experience. For disabled annuitants, mortality rates were based on the RP-Disabled Annuitant table. Mortality rates for pre-retirement were based on the RP-2014 White Collar Table. All tables reflect future mortality improvements using Projection Scale MP-2017.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2014 through June 30, 2017.

Discount Rate. At June 30, 2021, the discount rate used to measure the total OPEB liability was a blended rate of 1.92%, which was a change from the June 30, 2020 rate of 2.45%. Since THIS is financed on a pay as-you-go basis, the discount rate is based on the 20-year general obligation bond index.

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EVERGREEN PARK COMMUNITY HIGH SCHOOL DISTRICT 231 NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 5 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (0.92%) or 1-percentage-point higher (2.92%) than the current discount rate:

Current

1% Decrease **Increase**
Discount Rate 1%

Net OPEB Liability \$ 7,897,452 \$ 6,574,077 \$ 5,525,196

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (initial rate of 7.00% decreasing to an ultimate rate of 3.25%) for Medicare and non-Medicare coverage or 1-percentage-point higher (initial rate of 9.00% decreasing to an ultimate rate of 5.25%) for Medicare and non-Medicare coverage than the current healthcare cost trend rate:

Healthcare

	<u>1% Decrease</u>	<u>Cost Trend</u>	<u>Rate 1% Increase</u>
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Net OPEB Liability \$ 5,262,913 \$ 6,574,077 \$ 8,355,294

OPEB Expense. District OPEB expense, as part of the June 30, 2021 valuation, was \$(33,481). For the year ended June 30, 2022, the District recognized on-behalf revenue and expenditures of \$7,961 for support provided by the state.

NOTE 6 - RETIREMENT SYSTEMS

The retirement plans of the District include the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Most funding for TRS is provided through payroll withholdings of certified employees and contributions made by the State of Illinois on-behalf of the District. IMRF is funded through property taxes and a perpetual lien of the District's corporate personal property replacement tax. Each retirement system is discussed below.

Teachers' Retirement System

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

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

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

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

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

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

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

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

On Behalf Contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2022, State of Illinois contributions recognized by the District were based on the state's proportionate share of with the pension expense associated with the District, and the District recognized revenue and expenses of \$4,052,599 in governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$3,777,318 in the General Fund based on the current financial resources measurement basis.

2.2 Formula Contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2022, were \$43,985 .

EVERGREEN PARK COMMUNITY HIGH SCHOOL DISTRICT 231 NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 6 - RETIREMENT SYSTEMS - (CONTINUED)

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

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

For the year ended June 30, 2022, the District pension contribution was 10.31 percent of salaries paid from federal and special trust funds. Contributions for the year ended June 30, 2022, were \$3,098, which was equal to the District's required contribution.

TRS Fiduciary Net Position. Detailed information about the TRS's fiduciary net position as of June 30, 2021 is available in the separately issued TRS Comprehensive Annual Financial Report.

Net Pension Liability. At June 30, 2022, the District has a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the District. The state's support and total are for disclosure purposes only. The amount allocated to the District as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the collective net pension liability \$ 674,152 State's proportionate share of the collective net pension liability associated with the District 56,501,137 Total \$ 57,175,289

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020, and rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2021, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2021 and 2020, the District's proportion was 0.00086417 percent and 0.00088062 percent, respectively.

Summary of Significant Accounting Policies. For purposes of measuring the collective net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position

of TRS and additions to/deductions from TRS fiduciary net position have been determined on the same basis as they are reported by TRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions. The assumptions used to measure the total pension liability in the June 30, 2021 actuarial valuation included (a) 7.00% investment rate of return net of pension plan investment expense, including inflation, (b) projected salary increases varies by amount of service credit, and (c) inflation of 2.25%.

Mortality. The assumed mortality rates are based on the Society of Actuaries PubT-2010 mortality tables, adjusted for TRS experience, with generational improvement based on Scale MP-2020. The actuarial assumptions used were based on the results of an experience study dated August 12, 2021.

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EVERGREEN PARK COMMUNITY HIGH SCHOOL DISTRICT 231 NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 6 - RETIREMENT SYSTEMS - (CONTINUED)

Long-Term Expected Real Rate of Return. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

Long-Term

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Expected Real Rate of Return</u>
U.S. equities large cap	16.70 %	6.20 %
U.S. equities small/mid cap	2.20 %	7.40 %
International equities developed	10.60 %	6.90 %
Emerging market equities	4.50 %	9.20 %
U.S. bonds core	3.00 %	1.60 %
Cash equivalents	2.00 %	0.10 %
TIPS	1.00 %	0.80 %
International debt developed	1.00 %	0.40 %
Emerging international debt	4.00 %	4.40 %
Real estate	16.00 %	5.80 %
Private debt	10.00 %	6.50 %
Hedge funds	10.00 %	3.90 %
Private equity	15.00 %	10.40 %
Infrastructure	4.00 %	6.30 %

Discount Rate. At June 30, 2021, the discount rate used to measure the total pension liability was a blended rate of 7.00 percent, which was the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions,

and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2021 was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. *Tier 1's* liability is partially funded by *Tier 2* members, as the *Tier 2* member contribution is higher than the cost of *Tier 2* benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

EVERGREEN PARK COMMUNITY HIGH SCHOOL DISTRICT 231 NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 6 - RETIREMENT SYSTEMS - (CONTINUED)

Discount Rate Sensitivity. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

<u>Current</u>		
<u>Discount Rate 1% Increase</u>	pension	<u>1% Decrease</u>
District's proportionate share of the collective net		
liability	\$ 834,924	\$ 674,152
	\$ 540,610	

Pension Expense. District pension expense, as part of the June 30, 2021 valuation, was \$(9,499). For the year ended June 30, 2022, the District recognized TRS-related pension expense of \$4,052,599 and on-behalf revenue and expense of \$4,052,599 for support provided by the state.

Illinois Municipal Retirement Fund

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

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Public Act 96-0889 created a second tier for IMRF's Regular Plan. IMRF assigns a benefit tier to a member when he or she is enrolled in IMRF. The tier is determined by the member's first IMRF participation date. If the member first participated in IMRF before January 1, 2011, they participate in *Regular Tier 1*. If the member first participated in IMRF on or after January 1, 2011, they participate in *Regular Tier 2*.

For *Regular Tier 1*, pension benefits vest after eight years of service. Participating members who retire at or after age 60 with 8 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under *Regular Tier 1*, the pension is increased by 3% of the original amount on January 1 every year after retirement. For *Regular Tier 2*, pension benefits vest after ten years of service. Participating members who retire at or after age 67 with 10 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under *Regular Tier 2*, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of 3% of the original pension amount, or 1/2 of the increase in the Consumer Price Index of the original pension amount. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

EVERGREEN PARK COMMUNITY HIGH SCHOOL DISTRICT 231 NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 6 - RETIREMENT SYSTEMS - (CONTINUED)

Plan Membership. At December 31, 2021, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries 31 Inactive, non-retired members 34 Active members 33 Total 98

Contributions. As set by statute, District employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. The statute requires the District to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's actuarially determined contribution rate for calendar year 2021 was 10.61 percent of annual covered payroll. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset). The net pension liability/(asset) was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability/(asset) was determined by an annual actuarial valuation as of that date.

Summary of Significant Accounting Policies. For purposes of measuring the net pension liability/(asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of IMRF and additions to/deductions from IMRF fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions. The assumptions used to measure the total pension liability in the December 31, 2021 annual actuarial valuation included (a) 7.25% investment rate of return, (b) projected salary increases from 2.85% to 13.75%, and (c) price inflation of 2.25%. The retirement age is based on experience-based table of rates that are specific to the type of eligibility condition. The tables were last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.

Mortality. For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020 were used. For disabled retirees, the Pub-2010, Amount-Weighted, below median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020 were used. For active members, the Pub-2010, Amount Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future

mortality improvements projected using scale MP-2020 were used.

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EVERGREEN PARK COMMUNITY HIGH SCHOOL DISTRICT 231 NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 6 - RETIREMENT SYSTEMS - (CONTINUED)

Long-Term Expected Real Rate of Return. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Projected Returns/Risk

<u>Asset Class</u> <u>Target</u>	<u>Allocation</u> <u>One</u> <u>Year</u>	<u>Arithm</u> <u>etic</u> <u>Ten Year</u>	<u>Geometri</u> <u>c</u>
Equities 39.00 %	3.25 %	1.90 %	International equities 15.00 % 4.89 % 3.15 %
(0.60)% Real estate 10.00 %	4.20 %	3.30 %	Alternatives 10.00 %
Private equity 8.85 %	5.50 %	Hedge funds - -	Commodities 2.90 % 1.70 %
			Cash equivalents 1.00 % (0.90)% (0.90)%

Discount Rate. The discount rate used to measure the total pension liability for IMRF was 7.25%, the same rate as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected

benefits payments to determine the total pension liability.

Discount Rate Sensitivity. The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the pension liability of the District calculated using the discount rate of 7.25% as well as what the net pension liability/(asset) would be if it were to be calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	<u>1% Decrease</u>	<u>Current</u>	<u>Increase</u>
	<u>Discount Rate 1%</u>		
Total pension liability \$ 10,983,274	\$ 9,983,789	\$ 9,154,884	Plan fiduciary net position <u>11,581,668</u> <u>11,581,668</u>
<u>11,581,668</u> Net pension liability/(asset)	\$ (598,394)	\$ (1,597,879)	\$ (2,426,784)

EVERGREEN PARK COMMUNITY HIGH SCHOOL DISTRICT 231 NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 6 - RETIREMENT SYSTEMS - (CONTINUED)

Changes in Net Pension Liability/(Asset). The District's changes in net pension liability/(asset) for the calendar year ended December 31, 2021 was as follows:

Increase (Decrease)
Net Pension
Total Pension Liability
(a)
Plan Fiduciary Net Position (b)
Liability/ (Asset) (a) - (b)

Balances at December 31, 2020 \$ 9,628,491 \$ 10,076,694 \$ (448,203) Service cost 189,332 - 189,332 Interest on total pension liability 683,461 - 683,461 Differences between expected and actual experience of the total pension liability 74,727 - 74,727 Benefit payments, including refunds of employee

contributions (592,222) (592,222) - Contributions - employer - 187,010 (187,010) Contributions - employee - 81,945 (81,945) Net investment income - 1,734,199 (1,734,199) Other (net transfer) - 94,042 (94,042)

Balances at December 31, 2021 \$ 9,983,789 \$ 11,581,668 \$ (1,597,879)

Pension Expense. District pension expense, as part of the December 31, 2021 valuation, was \$(664,944). For the year ended June 30, 2022, the District recognized pension expense of \$245,327.

NOTE 7 - STATE AND FEDERAL AID CONTINGENCIES

The District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under the terms of the grants. Management believes such disallowance, if any, would be immaterial.

NOTE 8 - CONTINGENCIES

The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the District’s attorneys, the District will vigorously defend each suit.

NOTE 9 - EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has approved GASB Statement No. 91, *Conduit Debt*, GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, GASB Statement No. 99, *Omnibus 2022*, GASB Statement No. 100, *Accounting Changes and Error Corrections an amendment of GASB Statement No. 62*, and GASB Statement No. 101, *Compensated Absences*.

When they become effective, application of these standards may restate portions of these financial statements.

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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 \(Part 100\)](#)

1. **Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
3. **Be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.

Submit AFR Electronically

The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals. (Please see AFR Instructions for complete submission procedures). **Note: CD/Disk no longer accepted.**

[IWAS](#)

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

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

Submit Paper Copy of AFR with Signatures

- 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.

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.

Page 2 Page 2 **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

X

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: **2/12/1995** (Ex: 00/00/0000) 22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

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

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

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

Deferred Revenues (490)
Account Name

Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)

Direct Receipts/Revenue

Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)

\$

-\$

Total -\$

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

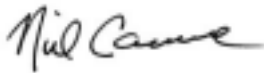
PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Baker Tilly US, LLP
Name of Audit Firm (print)

The
 undersigned
 affirms that
 this audit
 was



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

11/18/2022

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

Page 3 Page 3

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												

2	
3	<i>Required to be completed for school districts only.</i>
4	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)
5	Tax Year 2021 Equalized Assessed Valuation (EAV): 447,775,901
6	Educational Operations &
7	Rate(s): 0.030782 + 0.005499 + 0.002009 = 0.038290 0.005000
8	Maintenance Transportation Combined Total Working Cash
9	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".
10	B. Results of Operations *
11	Receipts/Revenues Disbursements/
12	Expenditures Excess/ (Deficiency) Fund Balance
13	24,425,080 18,195,546 6,229,534 22,114,236
14	* 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.
15	C. Short-Term Debt **
16	CPPRT Notes TAWs TANs TO/EMP. Orders EBF/GSA Certificates 0 + 0 + 0 + 0 + 0 +
17	Other Total
18	0 = 0
19	** The numbers shown are the sum of entries on page 26.
20	D. Long-Term Debt
21	Check the applicable box for long-term debt allowance by type of district.
22	X a. 6.9% for elementary and high school districts, 30,896,537
23	b. 13.8% for unit districts.
24	Long-Term Debt Outstanding:
25	c. Long-Term Debt (Principal only) Acct
26	Outstanding:..... 511 0
27	E. Material Impact on Financial Position
28	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.
29	Pending Litigation
30	Material Decrease in EAV
31	Material Increase/Decrease in Enrollment
32	Adverse Arbitration Ruling
33	Passage of Referendum

2 0	Taxes Filed Under Protest
	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
2 1	Other Ongoing Concerns (Describe & Itemize)
	<i>Comments:</i>
2 2	
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	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	ESTIMATED FINANCIAL PROFILE SUMMARY																
2	Financial Profile Website																

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District Name: Evergreen Park CHSD 231
District Code: 07016231016
County Name: Cook

- 1. Fund Balance to Revenue Ratio: Total Ratio Score 4** Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Funds 10, 20, 40, 70 + (50 & 80 if negative) 22,114,236.00 0.905 **Weight** 0.35 Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Funds 10, 20, 40, & 70, 24,425,080.00 **Value** 1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 0.00
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)
- 2. Expenditures to Revenue Ratio: Total Ratio Score 4** Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Funds 10, 20 & 40 18,195,546.00 0.745 **Adjustment** 0 Funds 10, 20, 40 & 70, 24,425,080.00 **Weight** 0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 0.00
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0 **Value** 1.40 Possible Adjustment:
- 3. Days Cash on Hand: Total Days Score 4** Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Funds 10, 20 40 & 70 22,117,969.00 437.60 **Weight** 0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) Funds 10, 20, 40 divided by 360 50,543.18 **Value** 0.40
- 4. Percent of Short-Term Borrowing Maximum Remaining: Total Percent Score 4** Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11) Funds 10, 20 & 40 0.00 100.00 **Weight** 0.10 EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) (.85 x EAV) x Sum of Combined Tax Rates 14,573,538.36 **Value** 0.40
- 5. Percent of Long-Term Debt Margin Remaining: Total Percent Score 4** Long-Term Debt Outstanding (P3, Cell H38) 0.00 100.00 **Weight** 0.10 Total Long-Term Debt Allowed (P3, Cell H32) 30,896,537.17 **Value** 0.40

Total Profile Score: 4.00 *

Estimated 2023 Financial Profile Designation: RECOGNITION

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

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS (Enter Whole Dollars)	Ac	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2		ct.	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
		#									
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		17,751,915	1,943,112	64,270	1,453,181	867,629	223,272	969,761	0	516,194
5	Investments	12 0									
6	Taxes Receivable	13 0	0	0	0	0	0	0	0	0	0
7	Interfund Receivables	14 0	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	15 0	0	0	0	0	0	0	0	0	0
9	Other Receivables	16 0	0	0	0	0	0	0	0	0	0
10	Inventory	17 0	0	0	0	0	0	0	0	0	0
11	Prepaid Items	18 0	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	19 0	0	0	0	0	0	0	0	0	0
13	Total Current Assets		17,751,915	1,943,112	64,270	1,453,181	867,629	223,272	969,761	0	516,194

3 4	Total Current Liabilities		3,733	0	0	0	0	20	0	0	0
3 5	LONG-TERM LIABILITIES (500)										
3 6	Long-Term Debt Payable (General Obligation, Revenue, Other)	51 1									
3 7	Total Long-Term Liabilities										
3 8	Reserved Fund Balance	71 4	0	0	0	0	0	0	0	0	0
3 9	Unreserved Fund Balance	73 0	17,748,182	1,943,112	64,270	1,453,181	867,629	223,252	969,761	0	516,194
4 0	Investment in General Fixed Assets										
4 1	Total Liabilities and Fund Balance		17,751,915	1,943,112	64,270	1,453,181	867,629	223,272	969,761	0	516,194
4 2											
4 3	ASSETS /LIABILITIES for Student Activity Funds										
4 4	CURRENT ASSETS (100) for Student Activity Funds										
4 5	Student Activity Fund Cash and Investments 126		166,375								
4 6	Total Student Activity Current Assets For Student Activity Funds		166,375								
4 7	CURRENT LIABILITIES (400) For Student Activity Funds										
4 8	Total Current Liabilities For Student Activity Funds		0								
4 9	Reserved Student Activity Fund Balance For Student Activity Funds	71 5	166,375								
5 0	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		166,375								
5 1											
5 2	Total ASSETS /LIABILITIES District with Student Activity Funds										
5 3	Total Current Assets District with Student Activity Funds		17,918,290	1,943,112	64,270	1,453,181	867,629	223,272	969,761	0	516,194

54	Total Capital Assets District with Student Activity Funds									
55	CURRENT LIABILITIES (400) District with Student Activity Funds									
56	Total Current Liabilities District with Student Activity Funds		3,733	0	0	0	0	20	0	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds									
58	Total Long-Term Liabilities District with Student Activity Funds									
59	Reserved Fund Balance District with Student Activity Funds	714	166,375	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	17,748,182	1,943,112	64,270	1,453,181	867,629	223,252	969,761	516,194
61	Investment in General Fixed Assets District with Student Activity Funds									
62	Total Liabilities and Fund Balance District with Student Activity Funds		17,918,290	1,943,112	64,270	1,453,181	867,629	223,272	969,761	516,194

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

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Ac ct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
1	Inventory	17			

0		0			
1 1	Prepaid Items	18 0			
1 2	Other Current Assets (Describe & Itemize)	19 0			
1 3	Total Current Assets		0		
1 4	CAPITAL ASSETS (200)				
1 5	Works of Art & Historical Treasures	21 0		0	
1 6	Land	22 0		229,324	
1 7	Building & Building Improvements	23 0		53,594,172	
1 8	Site Improvements & Infrastructure	24 0		0	
1 9	Capitalized Equipment	25 0		5,435,879	
2 0	Construction in Progress	26 0		0	
2 1	Amount Available in Debt Service Funds	34 0			0
2 2	Amount to be Provided for Payment on Long-Term Debt	35 0			0
2 3	Total Capital Assets			59,259,375	0
2 4	CURRENT LIABILITIES (400)				
2 5	Interfund Payables	41 0			
2 6	Intergovernmental Accounts Payable	42 0			
2 7	Other Payables	43 0			
2 8	Contracts Payable	44 0			
2 9	Loans Payable	46 0			
3	Salaries & Benefits Payable	47			

0		0			
3 1	Payroll Deductions & Withholdings	48 0			
3 2	Deferred Revenues & Other Current Liabilities	49 0			
3 3	Due to Activity Fund Organizations	49 3	0		
3 4	Total Current Liabilities		0		
3 5	LONG-TERM LIABILITIES (500)				
3 6	Long-Term Debt Payable (General Obligation, Revenue, Other)	51 1			0
3 7	Total Long-Term Liabilities				0
3 8	Reserved Fund Balance	71 4			
3 9	Unreserved Fund Balance	73 0			
4 0	Investment in General Fixed Assets			59,259,375	
4 1	Total Liabilities and Fund Balance		0	59,259,375	0
4 2					
4 3	ASSETS /LIABILITIES for Student Activity Funds				
4 4	CURRENT ASSETS (100) for Student Activity Funds				
4 5	Student Activity Fund Cash and Investments 126				
4 6	Total Student Activity Current Assets For Student Activity Funds				
4 7	CURRENT LIABILITIES (400) For Student Activity Funds				
4 8	Total Current Liabilities For Student Activity Funds				
4 9	Reserved Student Activity Fund Balance For Student Activity Funds	71 5			
5	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				

0				
51				
52	Total ASSETS /LIABILITIES District with Student Activity Funds			
53	Total Current Assets District with Student Activity Funds	0		
54	Total Capital Assets District with Student Activity Funds		59,259,375	0
55	CURRENT LIABILITIES (400) District with Student Activity Funds			
56	Total Current Liabilities District with Student Activity Funds	0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds			
58	Total Long-Term Liabilities District with Student Activity Funds			0
59	Reserved Fund Balance District with Student Activity Funds	714	0	
60	Unreserved Fund Balance District with Student Activity Funds	730	0	
61	Investment in General Fixed Assets District with Student Activity Funds		59,259,375	
62	Total Liabilities and Fund Balance District with Student Activity Funds	0	59,259,375	0

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)	Acc t#	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	15,470,773	2,749,913	658	843,970	604,776	23,789	239,832	281	7,892

24	Abolishment of the Working Cash Fund ¹²	711 0										
25	Abatement of the Working Cash Fund ¹²	711 0	0	0	0	0	0	0		0	0	
26	Transfer of Working Cash Fund Interest	712 0	0	0	0	0	0	0		0	0	
27	Transfer Among Funds	713 0	0	0		0						
28	Transfer of Interest	714 0	0	0	0	0	0	0	0	0	0	
29	Transfer from Capital Project Fund to O&M Fund	715 0		0								
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	716 0		0								
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	717 0			0							
32	SALE OF BONDS (7200)											
33	Principal on Bonds Sold	721 0	0	0	0	0			0	0	0	0
34	Premium on Bonds Sold	722 0	0	0	0	0			0	0	0	0
35	Accrued Interest on Bonds Sold	723 0	0	0	0	0			0	0	0	0
36	Sale or Compensation for Fixed Assets ⁶	730 0	0	0	0	0	0	0	0	0	0	0
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³	740 0			0							
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	750 0			0							
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	760 0			0							
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	770 0			0							
41	Transfer to Capital Projects Fund	780 0						0				

55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	842 0								
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	843 0								
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	844 0	0	0				0		
58	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	851 0								
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	852 0								
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	853 0								
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	854 0	0	0				0		
62	Taxes Pledged to Pay Principal on Revenue Bonds	861 0								
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	862 0								
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	863 0								
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	864 0	0	0						
66	Taxes Pledged to Pay Interest on Revenue Bonds	871 0								
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	872 0								
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	873 0								
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	874 0	0	0						
70	Taxes Transferred to Pay for Capital Projects	881 0								
71	Grants/Reimbursements Pledged to Pay for Capital Projects	882 0								
72	Other Revenues Pledged to Pay for Capital Projects	883 0								

73	Fund Balance Transfers Pledged to Pay for Capital Projects	884 0	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	891 0	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	899 0	0	0	0	0	0	0	0	0	0
76	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		4,929,864	619,370	658	440,468	171,423	(187,292)	239,832	0	(45,539)
79	Fund Balances without Student Activity Funds - July 1, 2021		12,818,318	1,323,742	63,612	1,012,713	696,206	410,544	729,929	0	561,733
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Change in Fund Balance FY09 FY10 Fund Balances without Student Activity Funds - June 30, 2022		17,748,182 4 929 864 00	1,943,112 619 370 00	64,270 658 00	1,453,181 440 468 00	867,629 171 423 00	223,252 (187 292 00)	969,761 239 832 00	0 0 00	516,194 (45 539 00)
84	Student Activity Fund Balance - July 1, 2021 172,841										
85											
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	179 9	391,826								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	199 9	398,292								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(6,466)								
91	Student Activity Fund Balance - June 30, 2022		166,375								
92											

9 3	RECEIPTS/REVENUES (with Student Activity Funds)	
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**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2022**

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)	Ac ct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
9 4	LOCAL SOURCES	10 00	15,862,599	2,749,913	658	843,970	604,776	23,789	239,832	281	7,892
9 5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	20 00	0	0		0	0				
9 6	STATE SOURCES	30 00	4,170,200	0	0	189,449	0	0	0	0	0
9 7	FEDERAL SOURCES	40 00	760,943	0	0	0	0	0	0	0	0
9 8	Total Direct Receipts/Revenues		20,793,742	2,749,913	658	1,033,419	604,776	23,789	239,832	281	7,892
9 9	<i>Receipts/Revenues for "On Behalf" Payments² 3998</i>		3,845,562	0	0	0	0	0		0	0
1 0 0	Total Receipts/Revenues		24,639,304	2,749,913	658	1,033,419	604,776	23,789	239,832	281	7,892
1 0 1	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
1 0 2	Instruction	10 00	9,387,077				160,349				
1 0 3	Support Services	20 00	4,314,752	2,130,543		592,951	273,004	211,081		281	53,431
1 0 4	Community Services	30 00	0	0		0	0			0	

1 0 5	Payments to Other Districts & Governmental Units	40 00	2,168,515	0	0	0	0	0			0
1 0 6	Debt Service	50 00	0	0	0	0	0			0	0
1 0 7	Total Direct Disbursements/Expenditures		15,870,344	2,130,543	0	592,951	433,353	211,081		281	53,431
1 0 8	<i>Disbursements/Expenditures for "On Behalf" Payments²</i>	41 80	3,845,562	0	0	0	0	0		0	0
1 0 9	Total Disbursements/Expenditures		19,715,906	2,130,543	0	592,951	433,353	211,081		281	53,431
1 1 0	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures³		4,923,398	619,370	658	440,468	171,423	(187,292)	239,832	0	(45,539)
1 1 1	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
1 1 2	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0	0	0	0	0
1 1 3	Total Other Sources of Funds										
1 1 4	OTHER USES OF FUNDS (8000)		0	0	0	0	0	0	0	0	0
1 1 5	Total Other Uses of Funds										
1 1 6	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
1 1 7	Fund Balances (All sources with Student Activity Funds) - June 30, 2022		17,914,557	1,943,112	64,270	1,453,181	867,629	223,252	969,761	0	516,194

FOR THE YEAR ENDING JUNE 30, 2022

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	110 0									
5	Designated Purposes Levies (1110-1120) ⁷		13,581,463	2,380,905	0	820,430	251,198	0	228,652	0	0
6	Leasing Purposes Levy ⁸	113 0	0	0							
7	Special Education Purposes Levy	114 0	0	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	115 0					295,592				
9	Area Vocational Construction Purposes Levy	116 0		0	0			0			
10	Summer School Purposes Levy	117 0	0								
11	Other Tax Levies (Describe & Itemize)	119 0	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		13,581,463	2,380,905	0	820,430	546,790	0	228,652	0	0
13	PAYMENTS IN LIEU OF TAXES	120 0									
14	Mobile Home Privilege Tax	121 0	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	122 0	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	123 0	1,282,512	0	0	0	47,481	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	129 0	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		1,282,512	0	0	0	47,481	0	0	0	0

19	TUITION	1300								
20	Regular - Tuition from Pupils or Parents (In State)	1311	0							
21	Regular - Tuition from Other Districts (In State)	1312	0							
22	Regular - Tuition from Other Sources (In State)	1313	0							
23	Regular - Tuition from Other Sources (Out of State)	1314	0							
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0							
25	Summer Sch - Tuition from Other Districts (In State)	1322	0							
26	Summer Sch - Tuition from Other Sources (In State)	1323	0							
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0							
28	CTE - Tuition from Pupils or Parents (In State)	1331	0							
29	CTE - Tuition from Other Districts (In State)	1332	0							
30	CTE - Tuition from Other Sources (In State)	1333	0							
31	CTE - Tuition from Other Sources (Out of State)	1334	0							
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0							
33	Special Ed - Tuition from Other Districts (In State)	1342	0							
34	Special Ed - Tuition from Other Sources (In State)	1343	0							
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0							
36	Adult - Tuition from Pupils or Parents (In State)	1351	0							

37	Adult - Tuition from Other Districts (In State)	135 2	0								
38	Adult - Tuition from Other Sources (In State)	135 3	0								
39	Adult - Tuition from Other Sources (Out of State)	135 4	0								
40	Total Tuition		0								
41	TRANSPORTATION FEES	140 0									
42	Regular -Transp Fees from Pupils or Parents (In State)	141 1				0					
43	Regular - Transp Fees from Other Districts (In State)	141 2				0					
44	Regular - Transp Fees from Other Sources (In State)	141 3				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	141 5				0					
46	Regular Transp Fees from Other Sources (Out of State)	141 6				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	142 1				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	142 2				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	142 3				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	142 4				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	143 1				0					
52	CTE - Transp Fees from Other Districts (In State)	143 2				0					
53	CTE - Transp Fees from Other Sources (In State)	143 3				0					

69	Sales to Pupils - Lunch	161 1	0							
70	Sales to Pupils - Breakfast	161 2	0							
71	Sales to Pupils - A la Carte	161 3	0							
72	Sales to Pupils - Other (Describe & Itemize)	161 4	0							
73	Sales to Adults	162 0	0							
74	Other Food Service (Describe & Itemize)	169 0	0							
75	Total Food Service		0							
76	DISTRICT/SCHOOL ACTIVITY INCOME	170 0	16,451							
77	Admissions - Athletic	171 1		0						
78	Admissions - Other (Describe & Itemize)	171 9	7,114	0						
79	Fees	172 0	255,843	0						
80	Book Store Sales	173 0	0	0						
81	Other District/School Activity Revenue (Describe & Itemize)	179 0	0	0						
82	Student Activity Funds Revenues	179 9	391,826							
83	Total District/School Activity Income (without Student Activity Funds)		279,408	0						
84	Total District/School Activity Income (with Student Activity Funds)		671,234							
85	TEXTBOOK INCOME	180 0								
86	Rentals - Regular Textbooks	181 1	0							

1 0 4	Proceeds from Vendors' Contracts	198 0	0	0	0	0	0	0	0	0	0
1 0 5	School Facility Occupation Tax Proceeds	198 3			0			0			

FOR THE YEAR ENDING JUNE 30, 2022

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2		Ac ct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1 0 6	Payment from Other Districts	199 1	0	0	0	0	0	0			
1 0 7	Sale of Vocational Projects	199 2	0								
1 0 8	Other Local Fees (Describe & Itemize)	199 3	0	0	0	0	0	0		0	0
1 0 9	Other Local Revenues (Describe & Itemize)	199 9	616	279,088	0	7,009	0	17,144	0	0	0
1 1 0	Total Other Revenue from Local Sources		115,211	348,630	0	7,009	0	17,144	0	0	0
1 1 1	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	100 0	15,470,773	2,749,913	658	843,970	604,776	23,789	239,832	281	7,892
1 1 2	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	100 0	15,862,599								
1 1 3	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
1	Flow-through Revenue from State Sources	210	0	0		0	0				

1 4		0										
1 1 5	Flow-through Revenue from Federal Sources	220 0	0	0		0	0					
1 1 6	Other Flow-Through (Describe & Itemize)	230 0	0	0		0	0					
1 1 7	Total Flow-Through Receipts/Revenues from One District to Another District	200 0	0	0		0	0					
1 1 8	RECEIPTS/REVENUES FROM STATE SOURCES (3000)											
1 1 9	UNRESTRICTED GRANTS-IN-AID (3001-3099)											
1 2 0	Evidence Based Funding Formula (Section 18-8.15)	300 1	3,901,770	0	0	0	0	0			0	0
1 2 1	Reorganization Incentives (Accounts 3005-3021)	300 5	0	0	0	0	0	0			0	0
1 2 2	General State Aid - Fast Growth District Grant	303 0	0	0	0	0	0	0			0	0
1 2 3	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	309 9	0	0	0	0	0	0			0	0
1 2 4	Total Unrestricted Grants-In-Aid		3,901,770	0	0	0	0	0			0	0
1 2 5	RESTRICTED GRANTS-IN-AID (3100 - 3900)											
1 2 6	SPECIAL EDUCATION											
1 2 7	Special Education - Private Facility Tuition	310 0	157,092				0					

1 2 8	Special Education - Funding for Children Requiring Sp Ed Services	310 5	0			0				
1 2 9	Special Education - Personnel	311 0	0	0		0				
1 3 0	Special Education - Orphanage - Individual	312 0	73,491			0				
1 3 1	Special Education - Orphanage - Summer Individual	313 0	2,170			0				
1 3 2	Special Education - Summer School	314 5	0			0				
1 3 3	Special Education - Other (Describe & Itemize)	319 9	0	0		0				
1 3 4	Total Special Education		232,753	0		0				
1 3 5	CAREER AND TECHNICAL EDUCATION (CTE)									
1 3 6	CTE - Technical Education - Tech Prep	320 0	0	0		0				
1 3 7	CTE - Secondary Program Improvement (CTEI)	322 0	15,006	0		0				
1 3 8	CTE - WECEP	322 5	0	0		0				
1 3 9	CTE - Agriculture Education	323 5	0	0		0				
1 4 0	CTE - Instructor Practicum	324 0	0	0		0				
1 4 1	CTE - Student Organizations	327 0	0	0		0				

5 2		9											
1 5 3	TRANSPORTATION												
1 5 4	Transportation - Regular and Vocational	350 0	0	0		55	0						
1 5 5	Transportation - Special Education	351 0	0	0		189,394	0						
1 5 6	Transportation - Other (Describe & Itemize)	359 9	0	0		0	0						
1 5 7	Total Transportation		0	0		189,449	0						
1 5 8	Learning Improvement - Change Grants	361 0	0										
1 5 9	Scientific Literacy	366 0	0	0		0	0						
1 6 0	Truant Alternative/Optional Education	369 5	0			0	0						
1 6 1	Early Childhood - Block Grant	370 5	0	0		0	0						
1 6 2	Chicago General Education Block Grant	376 6	0	0		0	0						
1 6 3	Chicago Educational Services Block Grant	376 7	0	0		0	0						
1 6 4	School Safety & Educational Improvement Block Grant	377 5	0	0	0	0	0	0				0	0
1 6 5	Technology - Technology for Success	378 0	0	0	0	0	0	0	0			0	0

1 6 6	State Charter Schools	381 5	0			0					
1 6 7	Extended Learning Opportunities - Summer Bridges	382 5	0			0					
1 6 8	Infrastructure Improvements - Planning/Construction	392 0		0				0			
1 6 9	School Infrastructure - Maintenance Projects	392 5		0				0			0
1 7 0	Other Restricted Revenue from State Sources (Describe & Itemize)	399 9	257	0	0	0	0	0	0	0	0
1 7 1	Total Restricted Grants-In-Aid		268,430	0	0	189,449	0	0	0	0	0
1 7 2	Total Receipts from State Sources	300 0	4,170,200	0	0	189,449	0	0	0	0	0
1 7 3	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
1 7 4	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
1 7 5	Federal Impact Aid	400 1	0	0	0	0	0	0	0	0	0
1 7 6	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	400 9	0	0	0	0	0	0	0	0	0
1 7 7	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
1 7 8	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
1 7 9	Head Start	404 5	0								

180	Construction (Impact Aid)	4050	0	0			0			
181	MAGNET	4060	0	0		0	0	0		
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0		0
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0		0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)									
185	TITLE V									
186	Title V - Innovation and Flexibility Formula	4100	0	0		0	0			
187	Title V - District Projects	4105	0	0		0	0			

FOR THE YEAR ENDING JUNE 30, 2022

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
188	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
189	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
1	Total Title V		0	0		0	0				

90										
191	FOOD SERVICE									
192	Breakfast Start-Up Expansion	4200	0					0		
193	National School Lunch Program	4210	223,553					0		
194	Special Milk Program	4215	0					0		
195	School Breakfast Program	4220	9,344					0		
196	Summer Food Service Program	4225	3,166					0		
197	Child and Adult Care Food Program	4226	0					0		
198	Fresh Fruits & Vegetables	4240	0							
199	Food Service - Other (Describe & Itemize)	4299	0					0		
200	Total Food Service		236,063					0		
201	TITLE I									
202	Title I - Low Income	4300	39,872	0		0		0		
203	Title I - Low Income - Neglected, Private	4305	0	0		0		0		

204	Title I - Migrant Education	4340	0	0		0	0				
205	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
206	Total Title I		39,872	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	13,092	0		0	0				
209	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
210	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
211	Total Title IV		13,092	0		0	0				
212	FEDERAL - SPECIAL EDUCATION										
213	Fed - Spec Education - Preschool Flow-Through	4600	0	0		0	0				
214	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
215	Fed - Spec Education - IDEA - Flow Through	4620	152,920	0		0	0				
216	Fed - Spec Education - IDEA - Room & Board	4625	223,687	0		0	0				
217	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				

2 3 2	ARRA - IDEA - Part B - Flow-Through	485 7	0	0	0	0	0	0	0	0	0
2 3 3	ARRA - Title IID - Technology-Formula	486 0	0	0	0	0	0	0	0	0	0
2 3 4	ARRA - Title IID - Technology-Competitive	486 1	0	0	0	0	0	0	0	0	0
2 3 5	ARRA - McKinney - Vento Homeless Education	486 2	0	0			0	0			
2 3 6	ARRA - Child Nutrition Equipment Assistance	486 3	0	0							
2 3 7	Impact Aid Formula Grants	486 4	0	0	0	0	0	0	0	0	0
2 3 8	Impact Aid Competitive Grants	486 5	0	0	0	0	0	0	0	0	0
2 3 9	Qualified Zone Academy Bond Tax Credits	486 6	0	0	0	0	0	0	0	0	0

FOR THE YEAR ENDING JUNE 30, 2022

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2 4 0	Qualified School Construction Bond Credits	486 7	0	0	0	0	0	0		0	0
2 4 1	Build America Bond Tax Credits	486 8	0	0	0	0	0	0		0	0
2	Build America Bond Interest Reimbursement	486	0	0	0	0	0	0		0	0

4 2		9									
2 4 3	ARRA - General State Aid - Other Govt Services Stabilization	487 0	0	0	0	0	0	0	0	0	0
2 4 4	Other ARRA Funds - II	487 1	0	0	0	0	0	0	0	0	0
2 4 5	Other ARRA Funds - III	487 2	0	0	0	0	0	0	0	0	0
2 4 6	Other ARRA Funds - IV	487 3	0	0	0	0	0	0	0	0	0
2 4 7	Other ARRA Funds - V	487 4	0	0	0	0	0	0	0	0	0
2 4 8	ARRA - Early Childhood	487 5	0	0	0	0	0	0	0	0	0
2 4 9	Other ARRA Funds VII	487 6	0	0	0	0	0	0	0	0	0
2 5 0	Other ARRA Funds VIII	487 7	0	0	0	0	0	0	0	0	0
2 5 1	Other ARRA Funds IX	487 8	0	0	0	0	0	0	0	0	0
2 5 2	Other ARRA Funds X	487 9	0	0	0	0	0	0	0	0	0
2 5 3	Other ARRA Funds Ed Job Fund Program	488 0	0	0	0	0	0	0	0	0	0
2 5 4	Total Stimulus Programs		0	0	0	0	0	0	0	0	0
2 5 5	Race to the Top Program	490 1	0								

2 5 6	Race to the Top - Preschool Expansion Grant	490 2	0	0		0	0				
2 5 7	Title III - Immigrant Education Program (IEP)	490 5	0			0	0				
2 5 8	Title III - Language Inst Program - Limited Eng (LIPLEP)	490 9	0			0	0				
2 5 9	McKinney Education for Homeless Children	492 0	0	0		0	0				
2 6 0	Title II - Eisenhower Professional Development Formula	493 0	0	0		0	0				
2 6 1	Title II - Teacher Quality	493 2	47,324	0		0	0				
2 6 2	Federal Charter Schools	496 0	0	0		0	0				
2 6 3	State Assessment Grants	498 1	0	0		0	0				
2 6 4	Grant for State Assessments and Related Activities	498 2	0	0		0	0				
2 6 5	Medicaid Matching Funds - Administrative Outreach	499 1	31,410	0		0	0				
2 6 6	Medicaid Matching Funds - Fee-for-Service Program	499 2	0	0		0	0				
2 6 7	Other Restricted Revenue from Federal Sources (Describe & Itemize)	499 8	0	0		0	0	0			0
2 6 8	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		760,943	0	0	0	0	0	0	0	0
2 6 9	Total Receipts/Revenues from Federal Sources	400 0	760,943	0	0	0	0	0	0	0	0

5												
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	50,885	8,814	0	0	0	0	0	0	59,699	75,700
18	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						536,713			536,713	597,397
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922						0			0	0
3	Student Activity Fund Expenditures	199						398,292			398,292	0

3		9										
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	6,367,514	1,514,779	239,554	240,349	43,119	583,470	0	0	8,988,785	8,956,631
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	6,367,514	1,514,779	239,554	240,349	43,119	981,762	0	0	9,387,077	8,956,631
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	234,495	59,398	2,276	1,069	0	0	0	0	297,238	329,779
39	Guidance Services	2120	258,804	61,146	8,204	1,158	0	592	0	0	329,904	321,753
40	Health Services	2130	83,868	20,607	0	2,753	0	132	0	0	107,360	103,614
41	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
42	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	800
43	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
44	Total Support Services - Pupils	2100	577,167	141,151	10,480	4,980	0	724	0	0	734,502	755,946
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	367,890	158,987	23,142	3,559	0	236	0	0	553,814	539,578
47	Educational Media Services	2220	156,568	36,667	13,715	19,247	0	1,304	0	0	227,501	303,439
48	Assessment & Testing	2230	0	0	10,166	1,412	0	0	0	0	11,578	8,591
49	Total Support Services - Instructional Staff	2200	524,458	195,654	47,023	24,218	0	1,540	0	0	792,893	851,608
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
5	Board of Education Services	231	10,781	3,285	149,233	3,053	0	24,827	0	15,000	206,179	333,725

1		0										
5 2	Executive Administration Services	232 0	309,172	85,359	1,730	130	0	3,317	0	0	399,708	354,278
5 3	Special Area Administration Services	233 0	0	0	0	0	0	0	0	0	0	0
5 4	Tort Immunity Services	236 1, 236 5	0	0	168,735	0	0	50,000	0	0	218,735	65,860
5 5	Total Support Services - General Administration	230 0	319,953	88,644	319,698	3,183	0	78,144	0	15,000	824,622	753,863
5 6	SUPPORT SERVICES - SCHOOL ADMINISTRATION											

Page 17 STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

FOR THE YEAR ENDING JUNE 30, 2022

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Fun ct #	(100) Salaries	(200) Employee	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capital ized Equipment	(800) Termination Benefits	(900) Total	Budget
2			299,075	Be	47,980	22,577	0	1,360			450,247	428,651
5 7	Office of the Principal Services	241 0		ne fit s 79, 25 5					0	0		
5 8	Other Support Services - School Admin (Describe & Itemize)	249 0	0	0	0	0	0	0	0	0	0	0
5 9	Total Support Services - School Administration		2400 299,075	79,255	47,980	22,577	0	1,360	0	0	450,247	428,651
6 0	SUPPORT SERVICES - BUSINESS											
6 1	Direction of Business Support Services	251 0	0	0	0	0	0	0	0	0	0	0
6	Fiscal Services	252 0	113,836	29,276	472	408	0	0	0	0	143,992	120,645

2												
63	Operation & Maintenance of Plant Services	2540	0	0	180,696	0	0	0	0	0	180,696	315,000
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
65	Food Services	2560	0	0	359,938	0	0	0	0	0	359,938	400
66	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
67	Total Support Services - Business	2500	113,836	29,276	541,106	408	0	0	0	0	684,626	436,045
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
71	Information Services	2630	39,617	7,941	0	0	0	0	0	0	47,558	75,000
72	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
73	Data Processing Services	2660	219,852	44,067	136,217	37,003	96,069	600	245,166	0	778,974	820,745
74	Total Support Services - Central 2600		259,469	52,008	136,217	37,003	96,069	600	245,166	0	826,532	895,745
75	Other Support Services (Describe & Itemize)	2900	0	0	0	1,330	0	0	0	0	1,330	1,405,029
76	Total Support Services	2000	2,093,958	585,988	1,102,504	93,699	96,069	82,368	245,166	15,000	4,314,752	5,526,887
77	COMMUNITY SERVICES (ED)	3000	0	0	0	0	0	0	0	0	0	0
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
8	Payments for Regular Programs	411			0			0			0	0

0		0								
81	Payments for Special Education Programs	4120		309,936			0		309,936	164,569
82	Payments for Adult/Continuing Education Programs	4130		0			0		0	0
83	Payments for CTE Programs	4140		0			0		0	0
84	Payments for Community College Programs	4170		0			0		0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190		63,301			766,743		830,044	0
86	Total Payments to Other Govt Units (In-State)	4100		373,237			766,743		1,139,980	164,569
87	Payments for Regular Programs - Tuition	4210					0		0	0
88	Payments for Special Education Programs - Tuition	4220					1,028,535		1,028,535	1,010,157
89	Payments for Adult/Continuing Education Programs - Tuition	4230					0		0	0
90	Payments for CTE Programs - Tuition	4240					0		0	0
91	Payments for Community College Programs - Tuition	4270					0		0	0
92	Payments for Other Programs - Tuition	4280					0		0	8,000
93	Other Payments to In-State Govt Units	4290					0		0	0
94	Total Payments to Other Govt Units -Tuition (In State)	4200					1,028,535		1,028,535	1,018,157
95	Payments for Regular Programs - Transfers	4310					0		0	0
96	Payments for Special Education Programs - Transfers	4320					0		0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330					0		0	0
9	Payments for CTE Programs - Transfers	434					0		0	0

8		0										
99	Payments for Community College Program - Transfers	4370						0			0	0
100	Payments for Other Programs - Transfers	4380						0			0	0
101	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	767,000
104	Total Payments to Other Govt Units	4000			373,237			1,795,278			2,168,515	1,949,726
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110						0			0	0
108	Tax Anticipation Notes	5120						0			0	0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

FOR THE YEAR ENDING JUNE 30, 2022

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Fun ct #	(100) Salaries	(200) Employee	(300) Purchased	(400) Supplies &	(500) Capital Outlay	(600) Other Objects	(700) Non-Capital	(800) Termination	(900) Total	Budget

1 3 7	Payments for Regular Programs	411 0			0			0		0	0
1 3 8	Payments for Special Education Programs	412 0			0			0		0	0
1 3 9	Payments for CTE Programs	414 0			0			0		0	0
1 4 0	Other Payments to In-State Govt. Units (Describe & Itemize)	419 0			0			0		0	0
1 4 1	Total Payments to Other Govt. Units (In-State)	410 0			0			0		0	0
1 4 2	Payments to Other Govt. Units (Out of State)	440 0			0			0		0	0
1 4 3	Total Payments to Other Govt Units	400 0			0			0		0	0
1 4 4	DEBT SERVICES (O&M)	500 0									
1 4 5	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
1 4 6	Tax Anticipation Warrants	511 0						0		0	0
1 4 7	Tax Anticipation Notes	512 0						0		0	0
1 4 8	Corporate Personal Prop. Repl. Tax Anticipation Notes	513 0						0		0	0
1 4 9	State Aid Anticipation Certificates	514 0						0		0	0
1 5 0	Other Interest on Short-Term Debt (Describe & Itemize)	515 0						0		0	0

1											
1 6 2	Payments for Special Education Programs	412 0						0		0	0
1 6 3	Other Payments to In-State Govt Units (Describe & Itemize)	419 0						0		0	0
1 6 4	Total Payments to Other Districts & Govt Units (In-State)	400 0						0		0	0
1 6 5	DEBT SERVICES (DS)	500 0									
1 6 6	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
1 6 7	Tax Anticipation Warrants	511 0						0		0	0
1 6 8	Tax Anticipation Notes	512 0						0		0	0
1 6 9	Corporate Personal Prop. Repl. Tax Anticipation Notes	513 0						0		0	0
1 7 0	State Aid Anticipation Certificates	514 0						0		0	12,000
1 7 1	Other Interest on Short-Term Debt (Describe & Itemize)	515 0						0		0	0
1 7 2	Total Debt Services - Interest On Short-Term Debt 5100							0		0	12,000
1 7 3	DEBT SERVICES - INTEREST ON LONG-TERM DEBT		520 0					0		0	25,000
1 7 4	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹		530 0					0		0	0
1	DEBT SERVICES - OTHER (Describe & Itemize)		540		0			0		0	0

75		0										
176	Total Debt Services	5000			0			0		0		37,000
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	Total Disbursements/ Expenditures				0			0		0		37,000
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									658		
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	9,590	2,534	543,960	12,123	18,412	6,332	0	0	592,951	822,575
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	2,200
188	Total Support Services	2000	9,590	2,534	543,960	12,123	18,412	6,332	0	0	592,951	824,775

2 2 8	Summer School Programs	160 0		0						0	0
2 2 9	Gifted Programs	165 0		0						0	0
2 3 0	Driver's Education Programs	170 0		882						882	600
2 3 1	Bilingual Programs	180 0		0						0	0
2 3 2	Truants' Alternative & Optional Programs	190 0		0						0	0
2 3 3	Total Instruction 1000			160,349						160,349	187,650
2 3 4	SUPPORT SERVICES (MR/SS)	200 0									
2 3 5	SUPPORT SERVICES - PUPILS										
2 3 6	Attendance & Social Work Services	211 0		11,364						11,364	13,300
2 3 7	Guidance Services	212 0		9,934						9,934	16,300
2 3 8	Health Services	213 0		1,208						1,208	1,200
2 3 9	Psychological Services	214 0		0						0	0
2 4 0	Speech Pathology & Audiology Services	215 0		0						0	0
2 4 1	Other Support Services - Pupils (Describe & Itemize)	219 0		0						0	0

2 4 2	Total Support Services - Pupils 2100		22,506						22,506	30,800
2 4 3	SUPPORT SERVICES - INSTRUCTIONAL STAFF									
2 4 4	Improvement of Instruction Services	221 0	17,771						17,771	17,600
2 4 5	Educational Media Services	222 0	8,911						8,911	10,500
2 4 6	Assessment & Testing	223 0	0						0	0
2 4 7	Total Support Services - Instructional Staff 2200		26,682						26,682	28,100
2 4 8	SUPPORT SERVICES - GENERAL ADMINISTRATION									
2 4 9	Board of Education Services	231 0	3,065						3,065	2,100
2 5 0	Executive Administration Services	232 0	21,715						21,715	22,800
2 5 1	Special Area Administration Services	233 0	0						0	0
2 5 2	Claims Paid from Self Insurance Fund	236 1	0						0	0
2 5 3	Risk Management and Claims Services Payments	236 5	0						0	0
2 5 4	Total Support Services - General Administration		24,780						24,780	24,900
2 5 5	SUPPORT SERVICES - SCHOOL ADMINISTRATION									

267	Total Support Services - Business 2500		132,986						132,986	149,600
268	SUPPORT SERVICES - CENTRAL									
269	Direction of Central Support Services	2610	0						0	0
270	Planning, Research, Development, & Evaluation Services	2620	0						0	0
271	Information Services	2630	6,686						6,686	0
272	Staff Services	2640	0						0	0
273	Data Processing Services	2660	38,192						38,192	49,900
274	Total Support Services - Central	2600	44,878						44,878	49,900
275	Other Support Services (Describe & Itemize)	2900	0						0	0
276	Total Support Services	2000	273,004						273,004	305,000
277	COMMUNITY SERVICES (MR/SS)	3000	0						0	0
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000								
279	Payments for Regular Programs	4110	0						0	0
280	Payments for Special Education Programs	4120	0						0	0

9												
3 2 0	Special Education Programs Pre-K	122 5	0	0	0	0	0	0	0	0	0	0
3 2 1	Remedial and Supplemental Programs K-12	125 0	0	0	0	0	0	0	0	0	0	0
3 2 2	Remedial and Supplemental Programs Pre-K	127 5	0	0	0	0	0	0	0	0	0	0
3 2 3	Adult/Continuing Education Programs	130 0	0	0	0	0	0	0	0	0	0	0
3 2 4	CTE Programs	140 0	0	0	0	0	0	0	0	0	0	0
3 2 5	Interscholastic Programs	150 0	0	0	0	0	0	0	0	0	0	0
3 2 6	Summer School Programs	160 0	0	0	0	0	0	0	0	0	0	0
3 2 7	Gifted Programs	165 0	0	0	0	0	0	0	0	0	0	0
3 2 8	Driver's Education Programs	170 0	0	0	0	0	0	0	0	0	0	0
3 2 9	Bilingual Programs	180 0	0	0	0	0	0	0	0	0	0	0
3 3 0	Truant Alternative & Optional Programs	190 0	0	0	0	0	0	0	0	0	0	0
3 3 1	Pre-K Programs - Private Tuition	191 0	0	0	0	0	0	0	0	0	0	0
3 3 2	Regular K-12 Programs Private Tuition	191 1						0			0	0
3	Special Education Programs K-12 Private Tuition	191						0			0	0

3 4 7	Attendance & Social Work Services	211 0	0	0	0	0	0	0	0	0	0	0
3 4 8	Guidance Services	212 0	0	0	0	0	0	0	0	0	0	0
3 4 9	Health Services	213 0	0	0	0	0	0	0	0	0	0	0
3 5 0	Psychological Services	214 0	0	0	0	0	0	0	0	0	0	0
3 5 1	Speech Pathology & Audiology Services	215 0	0	0	0	0	0	0	0	0	0	0
3 5 2	Other Support Services - Pupils (Describe & Itemize)	219 0	0	0	0	0	0	0	0	0	0	0
3 5 3	Total Support Services - Pupil	210 0	0	0	0	0	0	0	0	0	0	0
3 5 4	Support Services - Instructional Staff 2200											
3 5 5	Improvement of Instruction Services	221 0	0	0	0	0	0	0	0	0	0	0
3 5 6	Educational Media Services	222 0	0	0	0	0	0	0	0	0	0	0
3 5 7	Assessment & Testing	223 0	0	0	0	0	0	0	0	0	0	0
3 5 8	Total Support Services - Instructional Staff	220 0	0	0	0	0	0	0	0	0	0	0
3 5 9	SUPPORT SERVICES - GENERAL ADMINISTRATION 2300											
3 6 0	Board of Education Services	231 0							0	0	0	0

85		0										
386	Other Support Services (Describe & Itemize) 2900		0	0	0	0	0	0	0	0	0	0
387	Total Support Services	2000	0	0	281	0	0	0	0	0	281	0
388	COMMUNITY SERVICES (TF)	3000	0	0	0	0	0	0	0	0	0	0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									0	0
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110			0			0				
392	Payments for Special Education Programs	4120			0			0			0	0
393	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
394	Payments for CTE Programs	4140			0			0			0	0
395	Payments for Community College Programs	4170			0			0			0	0
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0	0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210						0			0	

399	Payments for Special Education Programs - Tuition	422 0					0		0	0
400	Payments for Adult/Continuing Education Programs - Tuition	423 0					0		0	0
401	Payments for CTE Programs - Tuition	424 0					0		0	0
402	Payments for Community College Programs - Tuition	427 0					0		0	0
403	Payments for Other Programs - Tuition	428 0					0		0	0
404	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	429 0					0		0	0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	420 0					0		0	0
406	Payments for Regular Programs - Transfers	431 0					0		0	0
407	Payments for Special Education Programs - Transfers	432 0					0		0	0
408	Payments for Adult/Continuing Ed Programs - Transfers	433 0					0		0	0
409	Payments for CTE Programs - Transfers	434 0					0		0	0
410	Payments for Community College Program - Transfers	437 0					0		0	0
411	Payments for Other Programs - Transfers	438 0					0		0	0
412	Other Payments to In-State Govt Units - Transfers <i>(Describe & Itemize)</i>	439 0		0			0		0	0

4 1 3	Total Payments to Other Dist & Govt Units-Transfers (In State)	430 0			0			0		0	0
4 1 4	Payments to Other Dist & Govt Units (Out of State)	440 0			0			0		0	0
4 1 5	Total Payments to Other Dist & Govt Units	400 0			0			0		0	0
4 1 6	DEBT SERVICES (TF)	500 0									
4 1 7	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
4 1 8	Tax Anticipation Warrants	511 0						0		0	0
4 1 9	Tax Anticipation Notes	512 0						0		0	0
4 2 0	Corporate Personal Prop. Repl. Tax Anticipation Notes	513 0						0		0	0
4 2 1	State Aid Anticipation Certificates	514 0						0		0	0
4 2 2	Other Interest or Short-Term Debt	515 0						0		0	0
4 2 3	Total Debt Services - Interest on Short-Term Debt	510 0						0		0	0
4 2 4	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	520 0						0		0	0

	A	B	C	D	E	F	G	H	I	J	K	L
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4 3 7	Total Support Services - Business	250 0	0	0	24,562	0	28,869	0	0	0	53,431	100,000
4 3 8	Other Support Services (Describe & Itemize)	290 0	0	0	0	0	0	0	0	0	0	0
4 3 9	Total Support Services 2000		0	0	24,562	0	28,869	0	0	0	53,431	100,000
4 4 0	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	400 0										
4 4 1	Payments to Regular Programs	411 0						0			0	0
4 4 2	Payments to Special Education Programs	412 0						0			0	0
4 4 3	Other Payments to In-State Govt. Units (Describe & Itemize)	419 0						0			0	0
4 4 4	Total Payments to Other Govt Units	400 0						0			0	0
4 4 5	DEBT SERVICES (FP&S)	500 0										
4 4 6	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
4 4 7	Tax Anticipation Warrants	511 0						0			0	0
4 4 8	Other Interest on Short-Term Debt (Describe & Itemize)	515 0						0			0	0
4 4 9	Total Debt Service - Interest on Short-Term Debt	510 0						0			0	0
4 5 0	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	520 0						0			0	0

4 5 1	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	530 0						0			0	0
4 5 2	Total Debt Service	500 0						0			0	
4 5 3	PROVISION FOR CONTINGENCIES (FP&S)	600 0										0
4 5 4	Total Disbursements/Expenditures		0	0	24,562	0	28,869	0	0	0	53,431	100,000
4 5 5	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(45,539)	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	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)
3				(Column B - C)		(Column E - C)
4	Educational	13,581,463	7,166,642	6,414,821	13,940,732	6,774,090
5	Operations & Maintenance	2,380,905	1,160,565	1,220,340	2,462,767	1,302,202
6	Debt Services **	0		0		0
7	Transportation	820,430	386,855	433,575	899,581	512,726
8	Municipal Retirement	251,198	128,952	122,246	260,157	131,205
9	Capital Improvements	0		0		0
1	Working Cash	228,652	107,599	121,053	223,887	116,288

0						
11	Tort Immunity	0		0		0
1 2	Fire Prevention & Safety	0		0		0
1 3	Leasing Levy	0		0		0
1 4	Special Education	0		0		0
1 5	Area Vocational Construction	0		0		0
1 6	Social Security/Medicare Only	295,592	154,742	140,850	300,009	145,267
1 7	Summer School	0		0		0
1 8	Other (Describe & Itemize)	0		0		0
1 9	Totals	17,558,240	9,105,355	8,452,885	18,087,133	8,981,778
2 0	<i>* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.</i> <i>** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).</i>					
2 1						
2 2						

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)	Outstanding	Issued	Retired	Outstanding					

		Beginning July 1, 2021	July 1, 2021 thru June 30, 2022	July 1, 2021 thru June 30, 2022	Ending June 30, 2022				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)								
4	Total CPPRT Notes				0				
5	TAX ANTICIPATION WARRANTS (TAW)								
6	Educational Fund				0				
7	Operations & Maintenance Fund				0				
8	Debt Services - Construction				0				
9	Debt Services - Working Cash				0				
10	Debt Services - Refunding Bonds				0				
11	Transportation Fund				0				
12	Municipal Retirement/Social Security Fund				0				
13	Fire Prevention & Safety Fund				0				
14	Other - (Describe & Itemize)				0				
15	Total TAWs	0	0	0	0				
16	TAX ANTICIPATION NOTES (TAN)								
17	Educational Fund				0				
18	Operations & Maintenance Fund				0				
19	Fire Prevention & Safety Fund				0				
20	Other - (Describe & Itemize)				0				
21	Total TANs	0	0	0	0				

39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			0		0	0	0	0	0	0
50										

• Each type of debt issued must be identified separately with the amount:
 1. Working Cash Fund Bonds 7. GASB 87 Leases 10. Other
 2. Funding Bonds 5. Tort Judgment Bonds 8. Other 11. Other 3. Refunding Bonds 6. Building Bonds 9. Other 12. Other
 4. Fire Prevent, Safety, Environmental and Energy Bonds

51

52

53

54

55

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Schedule of Tort Immunity Expenditures

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2021										
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	0	0			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	281				
7	Drivers' Education Fees					10-1970					17,082
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					
10	Other Receipts (Describe & Itemize)					--	0				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						281	0	0	0	17,082
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		0			17,082
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					80	281				

1 7	DEBT SERVICE						
1 8	Debt Services - Interest on Long-Term Debt	30-5200					
1 9	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
2 0	Debt Services Other (Describe & Itemize)	30-5400					
2 1	Total Debt Services					0	
2 2	Other Disbursements (Describe & Itemize)	--					
2 3	Total Disbursements		281	0	0	0	17,082
2 4	Ending Cash Basis Fund Balance as of June 30, 2022		0	0	0	0	0
2 5	Reserved Cash Balance	714					
2 6 2 7	Unreserved Cash Balance	730	0	0	0	0	0

SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a

2 8	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: 281						
2 9	<p style="text-align: right;">Total Reserve Remaining: 0</p> <i>In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.</i>						
3 0	Expenditures: Workers' Compensation Act and/or Workers' Occupational Disease Act 0 Unemployment Insurance Act 281 Insurance (Regular or Self-Insurance) 0						
3 1	Risk Management and Claims Service 0 Judgments/Settlements 0						
3 2	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction Reciprocal Insurance Payments (Insurance Code 72, 76, and 81) 0 Legal Services 0						
3	Principal and Interest on Tort Bonds 0 Other -Explain on Itemization 44 tab 0						



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

	A	B	C	D	E	F	G	H	I	J	K	L
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1	CARES, CRRSA, and ARP SCHEDULE - FY 2022											
2												

3	Please read schedule instructions before completing.											
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4	<i>Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2022?</i>	Yes			X			No				
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5	If the answer to the above question is "YES", this schedule must be completed.											
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6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.											
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7	Part 1: CARES, CRRSA, and ARP REVENUE											
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8	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.									
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9	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
10			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects			Fire Prevention & Safety	
11									Working Cash	Tort		
12	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
13	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998										0
14	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
1	Other CARES Act Revenue (not accounted for above) (Describe on	4998										0

5	Itemization tab)											
16	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
17	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
18	Total Revenue Section A		0	0		0	0	0			0	0
19	Revenue Section B	Section B is for revenue recognized in FY 2022 reported on the FY 2022 AFR and for FY 2022 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports and reported in the FY 2022 AFR.										
20	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70) (80)	(90)	Total	
21			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash Tort	Fire Prevention & Safety		
22												
23	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998									0	
24	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998									0	
25	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998									0	
26	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998									0	
27	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO)	4998									0	
28	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210									0	
29	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210									0	
30	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS)	4998									0	
31	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L	
3 2	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, AP, FS)	4998										0	
3 3	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0	
3 4	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0	
3 5	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0	
3 6	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0	
3 7	Total Revenue Section B		0	0		0	0	0			0	0	
3 8	Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue												
3 9	Total Other Federal Revenue (Section A plus Section B)	4998	0	0		0	0	0			0	0	
4 0	Total Other Federal Revenue from Revenue Tab	4998	0	0		0	0	0			0	0	
4 1	Difference (must equal 0)		0	0		0	0	0			0	0	
4 2	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK	
4 3													
4 4	Part 2: CARES, CRRSA, and ARP EXPENDITURES												
4 5	Review of the July 1, 2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures to use below.												
4 6	Expenditure Section A:												
4 7	ESSER I EXPENDITURES (CARES)				-----DISBURSEMENTS-----								

4 8			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capital ized Equipment	(800) Terminat ion Benefits	(900) Total Expenditures
4 9											
5 0	FUNCTION										
5 1	1. List the total expenditures for the Functions 1000 and 2000 below										
5 2	INSTRUCTION Total Expenditures	1000									0
5 3 5 4	SUPPORT SERVICES Total Expenditures	2000									0
5 5	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
5 6	Facilities Acquisition and Construction Services (Total)	2530									0
5 7	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
5 8 5 9	FOOD SERVICES (Total)	2560									0
6 0	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
6 1	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
6 2	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
6 3	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technolo gy			0	0	0		0		0

4													
9													
5													
9	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
6													
9	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000											0
7	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000											0
9													
8													
9	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technolo gy				0	0	0			0		0
9													
1	Expenditure Section D:												
0													
0													
1	GEER II EXPENDITURES (CRRSA)		-----DISBURSEMENTS-----										
0				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capital ized Equipment	Terminat ion Benefits	Total Expenditures	
1													
0													
3													
1	FUNCTION												
0													
4													
1	1. List the total expenditures for the Functions 1000 and 2000 below												
0													
5													
1	INSTRUCTION Total Expenditures	1000											0
0													
6													

(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
1 0 7 1 0 8	SUPPORT SERVICES Total Expenditures	2000										0
1 0 9	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
1 1 0	Facilities Acquisition and Construction Services (Total) OPERATION & MAINTENANCE OF PLANT SERVICES (Total) FOOD SERVICES (Total)	2530										0
1 1 1		2540										0
1 1 2		2560										0
1 1 3												
1 1 4	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
1 1 5	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	1000										0
1 1 6		2000										0
1 1 7	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technolo gy				0	0	0		0		0
1 1 8	Expenditure Section E:											
1 1 9	ESSER III EXPENDITURES (ARP)											

-----DISBURSEMENTS-----

3 2	(these expenditures are also included in Functions 1000 & 2000 above).												
1 3 3	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000											0
1 3 4	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000											0
1 3 5	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0			0		0
1 3 6	Expenditure Section F:												
1 3 7	CRRSA Child Nutrition (CRRSA)		-----DISBURSEMENTS-----										
1 3 8				(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
1 3 9													
1 4 0	FUNCTION												
1 4 1	1. List the total expenditures for the Functions 1000 and 2000 below												
1 4 2	INSTRUCTION Total Expenditures	1000											0
1 4 3	SUPPORT SERVICES Total Expenditures	2000											0
1 4 4													

2	SUPPORT SERVICES Total Expenditures	2000											0
3													
3													
2													
3													
4													
2	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
3													
5													
2	Facilities Acquisition and Construction Services (Total)	2530											0
3	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)												
6	FOOD SERVICES (Total)												
2		2540											0
3													
7													
2		2560											0
3													
8													
2													
3													
9													
2	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
4													
0													
2	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000											0
4													
1	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)												
2		2000											0
4													
2													
2	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technolo gy				0	0	0			0		0
4													
3													
2	Expenditure Section L:												
4													
4													
2	Other CRRSA Expenditures (not accounted for above)												
4													
5													

-----DISBURSEMENTS-----

2 8 2	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)			-----DISBURSEMENTS-----								
2 8 3				(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capital ized Equipment	(800) Terminat ion Benefits	(900) Total Expenditures
2 8 4												
2 8 5	FUNCTION											
2 8 6	INSTRUCTION	1000		0	0	0	0	0	0	0		0
2 8 7	SUPPORT SERVICES Facilities Acquisition and Construction Services (Total) OPERATION & MAINTENANCE OF PLANT SERVICES (Total) FOOD SERVICES (Total)	2000		0	0	0	0	0	0	0		0
2 8 8		2530		0	0	0	0	0	0	0		0
2 8 9		2540		0	0	0	0	0	0	0		0
2 9 0		2560		0	0	0	0	0	0	0		0
2 9 1	TOTAL EXPENDITURES										1000 & 2000	
2 9 2												
2 9 3	Expenditure Section O:											
2 9 4	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)			-----DISBURSEMENTS-----								
2 9 5				(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capital ized	(800) Terminat ion	(900) Total Expenditures

296											Equipment	Benefits	
297	FUNCTION												

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2021	Add: Additions July 1, 2021 thru June 30, 2022	Less: Deletions July 1, 2021 thru June 30, 2022	Cost Ending June 30, 2022	Life In Years	Accumulated Depreciation Beginning July 1, 2021	Add: Depreciation Allowable July 1, 2021 thru June 30, 2022	Less: Depreciation Deletions July 1, 2021 thru June 30, 2022	Accumulated Depreciation Ending June 30, 2022	Ending Balance Undepreciated June 30, 2022
3	Works of Art & Historical Treasures	210				0	50				0	0
4	Land	220					50					
5	Non-Depreciable Land	221	229,324			229,324	20					229,324
6	Depreciable Land	222				0	20		0		0	0
7	Buildings	230					10					
8	Permanent Buildings	231	52,563,176	1,030,996		53,594,172	5	15,494,691	1,071,883		16,566,574	37,027,598
9	Temporary Buildings	232				0	3		0		0	0
1	Improvements Other than Buildings	240				0	10		0		0	0

0	(Infrastructure)										
1 1	Capitalized Equipment	250									
1 2	10 Yr Schedule	251	5,368,930	66,949		5,435,879	5,368,930	66,949		5,435,879	0
1 3	5 Yr Schedule	252				0		0		0	0
1 4	3 Yr Schedule	253				0		0		0	0
1 5	Construction in Progress	260				0					0
1 6	Total Capital Assets	200	58,161,430	1,097,945	0	59,259,375	20,863,621	1,138,832	0	22,002,453	37,256,922
1 7	Non-Capitalized Equipment	700				245,166		24,517			
1 8	Allowable Depreciation							1,163,349			

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)							
2	<i>This schedule is completed for school districts only.</i>							
3								
4	Fund	Sheet, Row		ACCOUNT NO - TITLE		Amount		
5								
6	OPERATING EXPENSE PER PUPIL							
7	EXPENDITURES:							
8	ED	Expenditures 16-24, L116		Total Expenditures	\$	15,472,052		
9	O&M	Expenditures 16-24, L155		Total Expenditures		2,130,543		

10	DS	Expenditures 16-24, L178		Total Expenditures		0	
11	TR	Expenditures 16-24, L214		Total Expenditures		592,951	
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		433,353	
13	TORT	Expenditures 16-24, L422		Total Expenditures		281	
14				Total Expenditures	\$	18,629,180	
15							
16		DISBURSEMENTS/EXPENDITURES NOT					
17		R K-12 PROGRAM:					
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0	
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0	

29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 10-15, L213, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 10-15, L214, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 10-15, L224, Col D	4810	Federal - Adult Education		0	
34	ED	Expenditures 16-24, L7, Col K - (G+)	1125	Pre-K Programs		0	
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225	Special Education Programs Pre-K		0	
36	ED	Expenditures 16-24, L11, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 16-24, L12, Col K - (G+)	1300	Adult/Continuing Education Programs		0	
38	ED	Expenditures 16-24, L15, Col K - (G+)	1600	Summer School Programs		0	
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0	
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0	
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		536,713	
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0	
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0	

48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0	
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0	
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0	
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		0	
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		2,168,515	
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		139,188	
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		245,166	
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000	Community Services		0	
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0	
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		442,976	
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		0	
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0	
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0	
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		0	
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0	
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0	
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		18,412	
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		0	

67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs			0	
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K			0	
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K			0	
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs			0	
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs			0	
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services			0	
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units			0	
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125	Pre-K Programs			0	
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K			0	
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K			0	
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs			0	
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600	Summer School Programs			0	
79	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition			0	
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition			0	
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition			0	
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition			0	
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition			0	
84	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition			0	
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition			0	

86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition		0	
87	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition		0	
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition		0	
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition		0	
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition		0	
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition		0	

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	A	B	C	D	E	F	G H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	Fund	Sheet, Row		ACCOUNT NO - TITLE		Amount	
5							
92	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000	Community Services		0	
93	Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units		0	
94	Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay		0	
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment		0	
96				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$	3,550,970	
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)		15,078,210	
9				age Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA		836.41	

8						
99				Estimated OEPP (Line 97 divided by Line 98)	\$	18,027.30
100						

	A	B	C	D	E	F	G H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	Fund	Sheet, Row		ACCOUNT NO - TITLE		Amount	
5							
10102	<u>PER CAPITA TUITION CHARGE</u>						
103	LESS OFFSETTING RECEIPTS/REVENUE						
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0	
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0	
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0	
10	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0	

7						
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		0
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		279,408
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		0
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		23,956

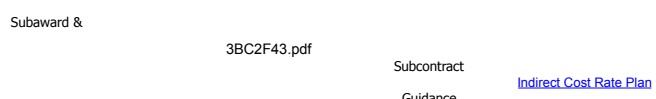
1 2 2	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		19,650
1 2 3	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0
1 2 4	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		0
1 2 5	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		232,753
1 2 6	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		15,006
1 2 7	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0
1 2 8	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		2,164
1 2 9	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative		0
1 3 0	ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education		18,250
1 3 1	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		189,449
1 3 2	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0
1 3 3	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0
1 3 4	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0
1 3 5	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0
1 3 3	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0

6						
1 3 7	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
1 3 8	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0
1 3 9	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0
1 4 0	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		0
1 4 1	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		257
1 4 2	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0
1 4 3	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
1 4 4	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		0
1 4 5	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		236,063
1 4 6	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		39,872
1 4 7	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		13,092
1 4 8	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		152,920
1 4 9	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		223,687
1 5 0	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0

1 5 1	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
1 5 2	ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins		16,575
1 7 7	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments		0
1 7 8	ED	Revenues 10-15, L255, Col C	4901	Race to the Top		0
1 7 9	ED-O&M-TR-MR/SS	Revenues 10-15, L256, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0
1 8 0	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
1 8 1	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0
1 8 2	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
1 8 3	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
1 8 4	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932	Title II - Teacher Quality		47,324
1 8 5	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960	Federal Charter Schools		0
1 8 6	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981	State Assessment Grants		0
1 8 7	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0
1 8 8	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		31,410
1 8 8	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		0

9						
190	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		0
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses		0
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		231,087
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		555
194						
195				Total Deductions for PCTC Computation Line 104 through Line 193	\$	1,773,478
196				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		13,304,732
197				Total Depreciation Allowance (from page 36, Line 18, Col I)		1,163,349
198				Total Allowance for PCTC Computation (Line 196 plus Line 197)		14,468,080
199				Age Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA		836.41
200				Total Estimated PCTC (Line 198 divided by Line 199)	* \$	17,297.83
201						
202				may change based on the data provided. The final amounts will be calculated A listed on the this tab is NOT the final 9-month ADA.		
2		d Funding Distribution Calculation webpage.				

03						
204		2022 Special Education Funding Allocation Calculation and column V for the English Learner Contribution f	and	FY 2022 English Learner Education Funding Allocation Calculation Details. Use the respective E in 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					
<p>Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly. This schedule is to calculate the amount allowed on contracts obligated by the school district for the Indirect Cost Rate calculation. The contracts should be only for purchase services and not for salary contracts. Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this schedule. They are excluded from the Indirect Cost Rate calculation.</p> <p>To determine the applicable contracts for this schedule, they must meet ALL three qualifications below:</p> <p>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.</p> <p style="text-align: center;">  </p> <p>Column A, B, C, D below must be completed for each contract. Enter Column B without hypens. Ex) 101000600 Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D). The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (tab 41) for Program Year 2024.</p>					
Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function-Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
ED-Bd. of Ed Services-Audit/Financial Services	10-2310-317	Baker Tilly Virchow Krause, LLP	28,780	25,000	3,780
Tort-Sup Srvs Related to Loss-Security Services	10-2540-310	Prudential Defense Solutions, Inc.	128,669	25,000	103,669
Technology - Communications	10-2660-410	Apple, Inc	25,405	25,000	405
				0	0
				0	0

1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	CODE							
5	<p>DO NOT EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursement within the following functions charged directly to and reimbursed from federal grants within the same capacity as those charged to and reimbursed from the same federal grant. If a district received funding for a Title I clerk, all other salaries for Title I clerks performing similar duties must be included. Include any benefits and/or purchased services paid on or behalf of the employee classified as direct costs in the function listed.</p>							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>							
11	Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is required).							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17	Function				Restricted Program		Unrestricted Program	
18					Indirect Costs	Direct Costs	Indirect Costs	Direct Costs

8						
19	Instruction	1000		9,106,015		9,106,015
20	Support Services:					
21	Pupil	2100		757,008		757,008
22	Instructional Staff	2200		819,575		819,575
23	General Admin.	2300		849,683		849,683
24	School Admin	2400		471,419		471,419
25	Business:					
26	Direction of Business Spt. Srv.	2510	0	0	0	0
27	Fiscal Services	2520	163,754	0	163,754	0
28	Oper. & Maint. Plant Services	2540		1,979,452	1,979,452	0
29	Pupil Transportation	2550		576,574		576,574
30	Food Services	2560		359,938		359,938
31	Internal Services	2570	0	0	0	0
32	Central:					
33	Direction of Central Spt. Srv.	2610		0		0
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0

35	Information Services	2630		54,244		54,244
36	Staff Services	2640	0	0	0	0
37	Data Processing Services	2660	475,931	0	475,931	0
38	Other:	2900		1,330		1,330
39	Community Services	3000		0		0
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(104,074)		(104,074)
41	Total		639,685	14,871,164	2,619,137	12,891,712
42			Restricted Rate		Unrestricted Rate	
43			Total Indirect Costs: 639,685 Total Direct Costs: 14,871,164		Total Indirect Costs: 2,619,137 Total Direct Costs: 12,891,712	
44						
45			= 4.30%		= 20.32%	
46						

	A	B	C	D	E	F	G	H	I	J	K
1					SERVICES OR						
2				Code, 17-1.1 (Public Act 97)					
3				ending June 30,							

2 3	Personnel Recruitment														
2 4	Professional Development														
2 5	Shared Personnel														
2 6	Special Education Cooperatives	X	X	X	A.E.R.O. Special Education Group										
2 7	STEM (science, technology, engineering and math) Program Offerings														
2 8	Supply & Equipment Purchasing														
2 9	Technology Services														
3 0	Transportation														
3 1	Vocational Education Cooperatives														
3 2	All Other Joint/Cooperative Agreements														
3 3	Other														
3 4															
3 5	Additional space for Column (D) - Barriers to Implementation:														
3 6															
3 7															
3 8															
4 0	Additional space for Column (E) - Name of LEA:														
4 1															
4 2															

.....



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1. Page 11, Row 78 Admissions - Other Non-Athletic Events Admission Revenue 2. Page 12, Row 109 Other Local Revenues Miscellaneous Local Receipts 3. Page 13, Row 170 Other Restricted Revenue from State Sources Library Grant Revenue 4. Page 15, Row 267 Other Restricted Revenue from Federal Sources ESSER Funding 5. Ed Fund - Page 17, Row 75 Other Support Services Title I Supply Purchases Payments to Village of Evergreen Park for SRO and Payment to AERO Special Education Cooperative - One time Payment for New

6. Ed Fund - Page 17, Row 85 Other Payments to In-State Govt. Units

07016231016
Therapeutic Center

Reference Pages.

¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.

² GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.

³ Equals Line 8 minus Line 17

⁴ May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013

⁵ Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14

⁶ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.

⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately. ⁸ Educational Fund (10) - Computer Technology only.

⁹ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.

¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.

¹¹ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).

¹² Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)

Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

¹³ GASB Statement No. 87; all leases (both operational and capital) should be reflected on this line.

Embed signed Audit Questionnaire below:

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2023 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<i>- 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.</i>					
5						

6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	20,401,916	2,749,913	1,033,419	239,832	24,425,080
9	Direct Expenditures	15,472,052	2,130,543	592,951		18,195,546
10	Difference	4,929,864	619,370	440,468	239,832	6,229,534
11	Fund Balance - June 30, 2022	17,748,182	1,943,112	1,453,181	969,761	22,114,236
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

FY 2022 Audit Checklist

RCDT: 07016231016
School District/Joint Agreement Name: Evergreen Park CHSD 231
Auditor Name: Nicholus Cavaliere, CPA CFE
License #: 065-040118 License Expiration Date (below):
1/0/1900
07-016-2310-16_AFR22 Evergreen Park CHSD 231

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.	
<p>Balancing Schedule <i>Check this Section for Error Messages</i></p>	
<p>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.</p>	
Description:	Error Message
<p>Cover Page: The Accounting Basis must be Cash or Accrual. 1. 2. Cover Page: Choose School District or Joint Agreement.</p>	
What Basis of Accounting is used?	CASH
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Accounting for late payments (Audit Questionnaire Section D)	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
<p>3. Page 3: Financial Information must be completed.</p>	
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
<p>4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.</p>	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK

Fund (30) DS: Cash balances cannot be negative.	OK	
Fund (40) TR: Cash balances cannot be negative.	OK	
Fund (50) MR/SS: Cash balances cannot be negative.	OK	
Fund (60) CP: Cash balances cannot be negative.	OK	
Fund (70) WC: Cash balances cannot be negative.	OK	
Fund (80) Tort: Cash balances cannot be negative.	OK	
Fund (90) FP&S: Cash balances cannot be negative.	OK	
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.		
Fund 10, Cell C13 must = Cell C41.	OK	
Fund 20, Cell D13 must = Cell D41.	OK	
Fund 30, Cell E13 must = Cell E41.	OK	
Fund 40, Cell F13 must = Cell F41.	OK	
Fund 50, Cell G13 must = Cell G41.	OK	
Fund 60, Cell H13 must = Cell H41.	OK	
Fund 70, Cell I13 must = Cell I41.	OK	
Fund 80, Cell J13 must = Cell J41.	OK	
Fund 90, Cell K13 must = Cell K41.	OK	
Agency Fund, Cell L13 must = Cell L41.	OK	
General Fixed Assets, Cell M23 must = Cell M41.	OK	
General Long-Term Debt, Cell N23 must = Cell N41.	OK	
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.		
Fund 10, Cells C38+C39 must = Cell C81.	OK	
Fund 20, Cells D38+D39 must = Cell D81.	OK	
Fund 30, Cells E38+E39 must = Cell E81	OK	
Fund 40, Cells F38+F39 must = Cell F81.	OK	
Fund 50, Cells G38+G39 must = Cell G81.	OK	
Fund 60, Cells H38+H39 must = Cell H81.	OK	
Fund 70, Cells I38+I39 must = Cell I81.	OK	
Fund 80, Cells J38+J39 must = Cell J81.	OK	

Fund 90, Cells K38+K39 must = Cell K81.	OK	
8. Page 26: Schedule of Long-Term Debt		
Note: Explain any unreconcilable differences in the Itemization sheet.		
Total Long-Term Debt Issued (P26, Cell F49) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	OK	
Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H49).	OK	

9. Page 7-9: Other Sources of Funds must = Other Uses of Funds

Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK	
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK	
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK	
10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.		
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK	
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK	
11. Page 7: "On behalf" payments to the Educational Fund		
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK	
12. Page 37-39: The 9 Month ADA must be entered on Line 98.	OK	
13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.	OK	
14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.	OK	
15. Page 40: Contracts Paid in Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.	OK	
16. Page 42: SHARED OUTSOURCED SERVICES, Completed.	OK	
	OK	
17. Page 43: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	ENTER BUDGET DATA!	
18. Page 27: Rest Tax Levies-Tort Im 27, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0	OK	
19. Assets-Liab (C45,C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds	OK	
20. Page 28-35: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab	OK	
21. Page 28-35: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds	OK	

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 or via direct link:

[Single Audit Workpapers](#)

GATA REQUIREMENTS

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) under the "What's new?" banner, or via the link below.

[Guidance for the AARR Requirements](#)