

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

☒ School District  
Joint Agreement

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

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

WILL COUNTY

SEP 15 2022

R.O.E.

School District/Joint Agreement Information (See instructions on inside of this page.)		Accounting Basis:		Certified Public Accountant Information	
School District/Joint Agreement Number: <b>56090901002</b>		<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL		Name of Auditing Firm: <b>GASSENSMITH &amp; MICHALESKO, LTD.</b>	
County Name: <b>WILL</b>				Name of Audit Manager: <b>JOHN MICHALESKO</b>	
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCOT will populate): <b>Lockport SD 91</b>		School District Lookup Tool <b>School District Directory</b>		Address: <b>323 SPRINGFIELD AVE</b>	
Address: <b>808 ADAMS ST</b>		Filing Status: Submit electronic AFR directly to ISBE via IWAS - School District Financial Reports system (for auditor use only)		City: <b>JOLIET</b>	
City: <b>LOCKPORT</b>		Annual Financial Report (AFR) Instructions <b>0</b>		State: <b>IL</b>	
Email Address: <b>60441</b>				Phone Number: <b>815-744-6200</b>	
Zip Code: <b>60441</b>				Fax Number: <b>815-744-3822</b>	
				IL License Number (9 digit): <b>065.033820</b>	
				Expiration Date: <b>9/30/2024</b>	
				Email Address: <b>john@gassensmith.com</b>	
Annual Financial Report Type of Auditor's Report Issued: <input checked="" type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		Annual Financial Report Questions: 217-782-5630 or GATA@isbe.net		ISBE Use Only	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
District Superintendent/Administrator Name (Type or Print): <b>DR. KATHLEEN WILKEY</b>		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: <b>kwilkey@d91.net</b>		Email Address:		Email Address:	
Telephone: <b>815-838-0737</b>		Telephone:		Telephone:	
Fax Number: <b>9/13/2022</b>		Fax Number:		Fax Number:	
Signature & Date: <b>Kathleen Wilkey</b>		Signature & Date:		Signature & Date:	

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter 1, Subchapter C, Part 100.  
In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.  
Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C (Part 100).

ISBE Form SD50-35/JA50-60 (05/22-version1)

56-099-0910-02\_AFR22 Lockport SD 91



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

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

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

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

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

**IWAS**

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

Note: In Windows 7 and above, files can be saved in Adobe Acrobat (\*.pdf) and embedded even if you do not have the software.
- Submit Paper Copy of AFR with Signatures**
  - The auditor must send three paper copies of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature.  
Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
  - Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
  - Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
    - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
    - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.

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





**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

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



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

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

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

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

Date:  

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

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

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

**Comments Applicable to the Auditor's Questionnaire:**

Gassensm. PC & Michalosko, 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.

  
Signature

7/1/22  
mm/dd/yyyy

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



	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>FINANCIAL PROFILE INFORMATION</b>												
2													
3	<i>Required to be completed for school districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	<b>Tax Year 2021</b>			Equalized Assessed Valuation (EAV):			180,303,552						
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s): 0.023644		+ 0.005101		+ 0.001075		= 0.029820		0.000065				
11													
12													
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".												
14	<b>B. Results of Operations *</b>												
15													
16	Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance						
17	8,238,486		7,879,165		359,321		7,687,614						
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
19													
20													
21	<b>C. Short-Term Debt **</b>												
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates				
23	0		0		0		0		0				
24	Other		Total										
25	0		0										
26	** The numbers shown are the sum of entries on page 26.												
27													
28													
29	<b>D. Long-Term Debt</b>												
30	Check the applicable box for long-term debt allowance by type of district.												
31													
32	<input checked="" type="checkbox"/> a. 6.9% for elementary and high school districts,		12,440,945										
33	<input type="checkbox"/> b. 13.8% for unit districts.												
34													
35	<b>Long-Term Debt Outstanding:</b>												
36													
37	c. Long-Term Debt (Principal only)		Acct										
38	Outstanding:.....		511		2,540,000								
39													
40													
41	<b>E. Material Impact on Financial Position</b>												
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
43	Attach sheets as needed explaining each item checked.												
44													
45	<input type="checkbox"/> Pending Litigation												
46	<input type="checkbox"/> Material Decrease in EAV												
47	<input type="checkbox"/> Material Increase/Decrease in Enrollment												
48	<input type="checkbox"/> Adverse Arbitration Ruling												
49	<input type="checkbox"/> Passage of Referendum												
50	<input type="checkbox"/> Taxes Filed Under Protest												
51	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
52	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)												
53													
54	<b>Comments:</b>												
55													
56													
57													
58													
59													
60													
61													
62													



A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>																
2	Financial Profile Website																
3																	
4																	
5																	
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42																	





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

A		B	C	D	E	F	G	H	I	J	K
ASSETS		Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
(Enter Whole Dollars)											
1											
2											
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) <sup>1</sup>		6,386,536	482,751	184,420	406,144	374,424	53,477	412,183	31,292	28,386
5	Investments	120									
6	Notes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		6,386,536	482,751	184,420	406,144	374,424	53,477	412,183	31,292	28,386
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	GRAND TOTAL ASSETS (300)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		0	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	6,386,536	482,751	184,420	406,144	374,424	53,477	412,183	31,292	28,386
39	Unreserved Fund Balance	730									
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		6,386,536	482,751	184,420	406,144	374,424	53,477	412,183	31,292	28,386
42											
43	ASSETS / LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	68,250								
46	Total Student Activity Current Assets For Student Activity Funds		68,250								
47	CURRENT LIABILITIES (400) for Student Activity Funds										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	68,250								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		68,250								
51											
52	Total ASSETS / LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		6,454,786	482,751	184,420	406,144	374,424	53,477	412,183	31,292	28,386
54	Total Capital Assets District with Student Activity Funds										
55	GRAND TOTAL ASSETS / LIABILITIES (300) District with Student Activity Funds										
56	CURRENT LIABILITIES (400) District with Student Activity Funds										
57	Total Long-Term Liabilities District with Student Activity Funds										
58	Unreserved Fund Balance District with Student Activity Funds	714	68,250	0	0	0	0	0	0	0	0
59	Unreserved Fund Balance District with Student Activity Funds	730	6,386,536	482,751	184,420	406,144	374,424	53,477	412,183	31,292	28,386
60	Investment in General Fixed Assets District with Student Activity Funds										
61	Total Liabilities and Fund Balance District with Student Activity Funds		6,454,786	482,751	184,420	406,144	374,424	53,477	412,183	31,292	28,386
62											



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

A				B	L	M	N
ASSETS (Enter Whole Dollars)				Acct. #	Agency Fund	General Fund Assets	General Long-Term Debt
1							
2							
3	CURRENT ASSETS (100)						
4	Cash (Accounts 111 through 115) *	120					
5	Investments	130					
6	Taxes Receivable	130					
7	Interfund Receivables	140					
8	Intergovernmental Accounts Receivable	150					
9	Other Receivables	160					
10	Inventory	170					
11	Prepaid Items	180					
12	Other Current Assets (Describe & Itemize)	190					
13	Total Current Assets		0				
14	CAPITAL ASSETS (200)						
15	Works of Art & Historical Treasures	210					
16	Land	220				40,560	
17	Building & Building Improvements	230				12,795,082	
18	Site Improvements & Infrastructure	240					
19	Capitalized Equipment	250				1,578,253	
20	Construction in Progress	260					
21	Amount Available in Debt Service Funds	340					184,420
22	Amount to be Provided for Payment on Long-Term Debt	350					2,355,580
23	Total Capital Assets					14,414,295	2,540,000
24	CURRENT LIABILITIES (400)						
25	Interfund Payables	410					
26	Intergovernmental Accounts Payable	420					
27	Other Payables	430					
28	Contracts Payable	440					
29	Loans Payable	460					
30	Salaries & Benefits Payable	470					
31	Payroll Deductions & Withholdings	480					
32	Deferred Revenues & Other Current Liabilities	490					
33	Due to Activity Fund Organizations	493					
34	Total Current Liabilities		0				
35	LONG-TERM LIABILITIES (500)						
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511					2,540,000
37	Total Long-Term Liabilities						2,540,000
38	Reserved Fund Balance	724					
39	Unreserved Fund Balance	730				14,414,295	
40	Investment in General Fund Assets						
41	Total Liabilities and Fund Balance		0			14,414,295	2,540,000
42							
43	ASSETS / LIABILITIES for Student Activity Funds						
44	CURRENT ASSETS (100) for Student Activity Funds						
45	Student Activity Fund Cash and Investments	126					
46	Total Student Activity Current Assets for Student Activity Funds						
47	CURRENT LIABILITIES (400) for Student Activity Funds						
48	Total Current Liabilities for Student Activity Funds						
49	Reserved Student Activity Fund Balance for Student Activity Funds	715					
50	Total Student Activity Liabilities and Fund Balance for Student Activity Funds						
51							
52	Total ASSETS / LIABILITIES District with Student Activity Funds						
53	Total Current Assets District with Student Activity Funds		0				
54	Total Capital Assets District with Student Activity Funds					14,414,295	2,540,000
55	CURRENT LIABILITIES (400) District with Student Activity Funds						
56	Total Current Liabilities District with Student Activity Funds		0				
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds						
58	Total Long-Term Liabilities District with Student Activity Funds						2,540,000
59	Reserved Fund Balance District with Student Activity Funds	714					
60	Unreserved Fund Balance District with Student Activity Funds	730					
61	Investment in General Fund Assets District with Student Activity Funds					14,414,295	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0			14,414,295	2,540,000



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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
<b>2 RECEIPTS/REVENUES</b>										
3 LOCAL SOURCES	1000	5,022,322	1,002,559	615,933	181,558	253,387	0	12,557	69,033	5,208
4 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
5 STATE SOURCES	3000	1,179,304	50,000	0	122,002	0	0	0	0	0
6 FEDERAL SOURCES	4000	668,184	0	0	0	0	0	0	0	0
7		6,869,810	1,052,559	615,933	303,560	253,387	0	12,557	69,033	5,208
8 Total Direct Receipts/Revenues	3998	1,732,196								
9 Receipts/Revenues for "On Behalf" Payments <sup>2</sup>		8,602,006	1,052,559	615,933	303,560	253,387	0	12,557	69,033	5,208
10 Total Receipts/Revenues										
<b>11 DISBURSEMENTS/EXPENDITURES</b>										
12 Instruction	1000	3,488,005				65,240			0	
13 Support Services	2000	1,888,171	1,220,327		54,540	142,604	0		62,858	0
14 Community Services	3000	10,921	0		0	787			0	
15 Payments to Other Districts & Governmental Units	4000	786,616	0	0	430,585	0	0		0	0
16 Debt Service	5000	0	0	632,286	0	0			0	0
17 Total Direct Disbursements/Expenditures		6,173,713	1,220,327	632,286	485,125	208,631	0		62,858	0
18 Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	1,732,196	0	0	0	0	0		0	0
19 Total Disbursements/Expenditures		7,905,909	1,220,327	632,286	485,125	208,631	0		62,858	0
20 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		696,097	(167,768)	(16,353)	(181,565)	44,756	0	12,557	6,175	5,208
<b>21 OTHER SOURCES/USES OF FUNDS</b>										
22 OTHER SOURCES OF FUNDS (7000)										
23 PERMANENT TRANSFER FROM OTHER DISTRICTS/USERS										
24 Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25 Abatement of the Working Cash Fund <sup>12</sup>	7110									
26 Transfer of Working Cash Fund Interest	7120									
27 Transfer Among Funds	7130									
28 Transfer of Interest	7140									
29 Transfer from Capital Project Fund to O&M Fund	7150									
30 Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
31 Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
32 SALE OF BONDS (7200)										
33 Principal on Bonds Sold	7210									
34 Premium on Bonds Sold	7220									
35 Accrued Interest on Bonds Sold	7230									
36 Sale or Compensation for Fixed Assets <sup>6</sup>	7300	4,400								
37 Transfer to Debt Service to Pay Principal on GASB 87 Leases <sup>13</sup>	7400			0						
38 Transfer to Debt Service to Pay Interest on GASB 87 Leases <sup>13</sup>	7500			0						
39 Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			50,000						
40 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			4,648						
41 Transfer to Capital Projects Fund	7800						0			
42 ISBE Loan Proceeds	7900									
43 Other Sources Not Classified Elsewhere	7990									
44 Total Other Sources of Funds		4,400	0	54,648	0	0	0	0	0	0
<b>45 OTHER USES OF FUNDS (8000)</b>										





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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (\$1,000)										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									
54	Taxes Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630		50,000							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730		4,648							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		0	54,648	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		4,400	(54,648)	54,648	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		700,497	(222,416)	38,295	(181,565)	44,756	0	12,557	6,175	5,208
79	Fund Balances without Student Activity Funds - July 1, 2021		5,686,039	705,167	146,125	587,709	329,668	53,477	399,626	25,117	23,178
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2022		6,386,536	482,751	184,420	406,144	374,424	53,477	412,183	31,292	28,386
84											
85	Student Activity Fund Balance - July 1, 2021		66,316								
86	RECEIPTS/REVENUES - Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	8799									
88	DISBURSEMENTS/EXPENDITURES - Student Activity Funds										
89	Total Student Activity Disbursements/Expenditures	8999	50,784								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		1,934								
91	Student Activity Fund Balance - June 30, 2022		68,250								
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										





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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
<b>2</b>										
94 LOCAL SOURCES	1000	5,075,040	1,002,559	615,933	181,558	253,387	0	12,557	69,033	5,208
95 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER/DISTRICT	3000	0	0	0	0	0	0	0	0	0
96 STATE SOURCES	3000	1,179,304	50,000	0	122,002	0	0	0	0	0
97 FEDERAL SOURCES	4000	668,184	0	0	0	0	0	0	0	0
98 Total Direct Receipts/Revenues		6,922,528	1,052,559	615,933	303,560	253,387	0	12,557	69,033	5,208
99 Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	1,732,196	0	0	0	0	0	0	0	0
100 Total Receipts/Revenues		8,654,724	1,052,559	615,933	303,560	253,387	0	12,557	69,033	5,208
<b>101</b>										
DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102 Instruction	1000	3,538,789	1,220,327		54,540	65,240	0		62,858	0
103 Support Services	2000	1,888,171	0		0	787	0		0	0
104 Community Services	3000	10,921	0		430,585	0	0		0	0
105 Payments to Other Districts & Governmental Units	4000	786,616	0	0	0	0	0		0	0
106 Debt Services	5000	0	0	632,286	485,125	208,631	0		62,858	0
107 Total Direct Disbursements/Expenditures		6,224,497	1,220,327	632,286	485,125	208,631	0			
108 Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	1,732,196	0	0	0	0	0		0	0
109 Total Disbursements/Expenditures		7,956,693	1,220,327	632,286	485,125	208,631	0		62,858	0
110 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		698,031	(167,768)	(16,353)	(181,565)	44,756	0	12,557	6,175	5,208
<b>111</b>										
OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112 OTHER SOURCES OF FUNDS (7000)										
113 Total Other Sources of Funds		4,400	0	54,648	0	0	0	0	0	0
114 OTHER USES OF FUNDS (8000)										
115 Total Other Uses of Funds		0	54,648	0	0	0	0	0	0	0
116 Total Other Sources/Uses of Funds		4,400	(54,648)	54,648	0	0	0	0	0	0
117 Fund Balances (All sources with Student Activity Funds) - June 30, 2022		6,454,786	482,751	184,420	406,144	374,424	53,477	412,183	31,292	28,386



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

A		B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)		Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)											
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY											
1	Designated Purposes Levies (1110-1120) 7	1100	4,570,709	941,984	613,641	180,967	157,097	0	12,454	68,824	5,188
2	Leasing Purposes Levy 8	1130	0								
3	Special Education Purposes Levy	1140	51,319								
4	PCA/Medicaid Only Purposes Levies	1150					95,387				
5	Area Vocational Construction Purposes Levy	1160									
6	Summer School Purposes Levy	1170	7,357								
7	Other Tax Levies (Describe & Itemize)	1190	4,629,385	941,984	613,641	180,967	252,484	0	12,454	68,824	5,188
Total Ad Valorem Taxes Levied by District											
PAYMENTS IN LIEU OF TAXES											
8	Mobile Home Privilege Tax	1210									
9	Payments from Local Housing Authorities	1220									
10	Corporate Personal Property Replacement Taxes 9	1230	287,648	0	0	0	0	0	0	0	0
11	Other Payments in Lieu of Taxes (Describe & Itemize)	1290		0	0	0	0	0	0	0	0
12	Total Payments in Lieu of Taxes		287,648	0	0	0	0	0	0	0	0
TUITION											
13	Regular - Tuition from Pupils or Parents (in State)	1311	0								
14	Regular - Tuition from Other Districts (in State)	1312	0								
15	Regular - Tuition from Other Sources (in State)	1313	0								
16	Regular - Tuition from Other Sources (Out of State)	1314	0								
17	Summer Sch - Tuition from Pupils or Parents (in State)	1321	0								
18	Summer Sch - Tuition from Other Districts (in State)	1322	0								
19	Summer Sch - Tuition from Other Sources (in State)	1323	0								
20	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
21	CTE - Tuition from Pupils or Parents (in State)	1331	0								
22	CTE - Tuition from Other Districts (in State)	1332	0								
23	CTE - Tuition from Other Sources (in State)	1333	0								
24	CTE - Tuition from Other Sources (Out of State)	1334	0								
25	Special Ed - Tuition from Pupils or Parents (in State)	1341	0								
26	Special Ed - Tuition from Other Districts (in State)	1342	0								
27	Special Ed - Tuition from Other Sources (in State)	1343	0								
28	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
29	Adult - Tuition from Pupils or Parents (in State)	1351	0								
30	Adult - Tuition from Other Districts (in State)	1352	0								
31	Adult - Tuition from Other Sources (in State)	1353	0								
32	Adult - Tuition from Other Sources (Out of State)	1354	0								
33	Total Tuition		0								
TRANSPORTATION FEES											
34	Regular - Transp Fees from Pupils or Parents (in State)	1411	0								
35	Regular - Transp Fees from Other Districts (in State)	1412	0								
36	Regular - Transp Fees from Other Sources (in State)	1413	0								
37	Regular - Transp Fees from Co-curricular Activities (in State)	1415	0								
38	Regular Transp Fees from Other Sources (Out of State)	1416	0								
39	Summer Sch - Transp. Fees from Pupils or Parents (in State)	1421	0								
40	Summer Sch - Transp. Fees from Other Districts (in State)	1422	0								
41	Summer Sch - Transp. Fees from Other Sources (in State)	1423	0								
42	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424	0								
43	CTE - Transp Fees from Pupils or Parents (in State)	1431	0								
44	CTE - Transp Fees from Other Districts (in State)	1432	0								
45	CTE - Transp Fees from Other Sources (in State)	1433	0								
46	CTE - Transp Fees from Other Sources (Out of State)	1434	0								
47	Special Ed - Transp Fees from Pupils or Parents (in State)	1441	0								
48	Special Ed - Transp Fees from Other Districts (in State)	1442	0								
49	Special Ed - Transp Fees from Other Sources (in State)	1443	0								
50	Special Ed - Transp Fees from Other Sources (Out of State)	1444	0								
51	Adult - Transp Fees from Pupils or Parents (in State)	1451	0								
52	Adult - Transp Fees from Other Districts (in State)	1452	0								
53	Adult - Transp Fees from Other Sources (in State)	1453	0								
54	Adult - Transp Fees from Other Sources (Out of State)	1454	0								
55	Total Transportation Fees		0								
EARNINGS ON INVESTMENTS											
56	Interest on Investments	1510	10,247	0	0	0	0	0	55	0	0
57	Gain or Loss on Sale of Investments	1520		0	0	0	0	0	55	0	0
58	Total Earnings on Investments		10,247	0	0	0	0	0	55	0	0
FOOD SERVICE											
59	Sales to Pupils - Lunch	1600	204								
60	Sales to Pupils - Breakfast	1611	0								
61	Sales to Pupils - A la Carte	1613	0								



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

A		B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)		Acct #	[10] Educational	[20] Operations & Maintenance	[30] Debt Services	[40] Transportation	[50] Municipal Retirement/ Social Security	[60] Capital Projects	[70] Working Cash	[80] Tort	[90] Fire Protection & Safety
1											
2											
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		204								
76	DISPOSABLE ACTIVITY INCOME	1700									
77	Admissions - Athletic	1721	4,597	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	8,316	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1799	52,718	0							
82	Student Activity Fund Revenues		12,913	0							
83	Total District/School Activity Income (without Student Activity Funds)		65,631								
84	Total District/School Activity Income (with Student Activity Funds)										
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	57,982	0							
87	Rentals - Summer School Textbooks	1812	0	0							
88	Rentals - Adult/Continuing Education Textbooks	1813	0	0							
89	Rentals - Other (Describe & Itemize)	1819	0	0							
90	Sales - Regular Textbooks	1821	0	0							
91	Sales - Summer School Textbooks	1822	0	0							
92	Sales - Adult/Continuing Education Textbooks	1823	0	0							
93	Sales - Other (Describe & Itemize)	1829	0	0							
94	Other (Describe & Itemize)	1880	0	0							
95	Total Textbook Income		57,982								
96	OTHER REVENUE FROM LOCAL SOURCES	1900		52,000	0						
97	Rentals	1910	1,942	0	0						
98	Contributions and Donations from Private Sources	1920	0	2,563	0						
99	Impact Fees from Municipal or County Governments	1930	0	0	0						
100	Services Provided Other Districts	1940	0	0	0						
101	Refund of Prior Year's Expenditures	1950	0	0	0						
102	Payments of Surplus Moneys from TIF Districts	1960	17,731	3,454	2,292	591	903	0	48	209	20
103	Drivers' Education Fees	1970	0	0	0						
104	Proceeds from Vendors' Contracts	1980	0	0	0						
105	School Facility Occupation Tax Proceeds	1981	0	0	0						
106	Payment from Other Districts	1991	0	0	0						
107	Sale of Vocational Projects	1992	0	0	0						
108	Other Local Fees (Describe & Itemize)	1993	4,210	2,758	0						
109	Other Local Revenues (Describe & Itemize)	1999	23,943	60,575	2,292	591	903	0	48	209	20
110	Total Other Revenues from Local Sources		32,883	66,387	4,584	1,184	1,806	0	96	418	40
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	5,022,322	1,002,559	615,933	181,558	253,387	0	12,557	69,033	5,208
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	5,079,304								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100	0	0	0						
115	Flow-through Revenue from Federal Sources	2200	0	0	0						
116	Other Flow-Through (Describe & Itemize)	2300	0	0	0						
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0						
118	RECEIPTS/REVENUES FROM STATES/SOURCES (9000)										
119	UNRESTRICTED GRANTS-IN-AID (3000-3999)										
120	Evidence Based Funding Formula (Section 18-5.13)	3001	1,020,139	0	0	0	0	0	0	0	0
121	Organization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0	0	0	0
122	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0	0	0	0
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0	0	0	0
124	Total Unrestricted Grants-In-Aid		1,020,139	0	0	0	0	0	0	0	0
125	RESTRICTED GRANTS-IN-AID (3100-3999)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	63,908	0	0	0	0	0	0	0	0
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	0	0	0	0	0	0	0	0	0
129	Special Education - Personnel	3110	0	0	0	0	0	0	0	0	0
130	Special Education - Orphanage - Individual	3120	22,011	0	0	0	0	0	0	0	0
131	Special Education - Orphanage - Summer Individual	3130	0	0	0	0	0	0	0	0	0
132	Special Education - Summer School	3145	0	0	0	0	0	0	0	0	0
133	Special Education - Other (Describe & Itemize)	3199	85,919	0	0	0	0	0	0	0	0
134	Total Special Education										
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200	0	0	0	0	0	0	0	0	0
137	CTE - Secondary Program Improvement (CTE)	3220	0	0	0	0	0	0	0	0	0



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

A		B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)		Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
138	CTE - WCEP	3225	0	0			0				
139	CTE - Agriculture Education	3235	0	0			0				
140	CTE - Instructor Practicum	3240	0	0			0				
141	CTE - Student Organizations	3270	0	0			0				
142	CTE - Other (Describe & Itemize)	3299	0	0			0				
143	Total Career and Technical Education		0	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
147	Total Bilingual Ed		0	0			0				





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

A		B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)		Acct #	[10]	[20]	[30]	[40]	[50]	[60]	[70]	[80]	[90]
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Protection & Safety
1											
2											
148	State Free Lunch & Breakfast	3360	5,296								
149	School Breakfast Initiative	3365	0	0							
150	Driver Education	3370	0	0							
151	Adult Ed (From ICCB)	3410	0	0	0	0	0	0	0	0	0
152	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500	0	0			4				
155	Transportation - Special Education	3510	0	0		121,998					
156	Transportation - Other (Describe & Itemize)	3599	0	0		122,002					
157	Total Transportation										
158	Learning Improvement - Chicago Grants	3610	0								
159	Scientific Literacy	3660	0								
160	Truant Alternative/Optional Education	3695	0								
161	Early Childhood - Block Grant	3705	66,000								
162	Chicago General Education Block Grant	3766	0								
163	Chicago Educational Services Block Grant	3767	0								
164	School Safety & Educational Improvement Block Grant	3775	0								
165	Technology - Technology for Success	3780	0								
166	State Charter Schools	3815	0								
167	Extended Learning Opportunities - Summer Bridges	3920	0	50,000							
168	Infrastructure Improvements - Planning/Construction	3925	0								
169	School Infrastructure - Maintenance Projects	3925	0								
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	950	0	0	0	0	0	0	0	0
171	Total Restricted Revenue from State Sources		159,165	50,000	0	122,002	0	0	0	0	0
172	Total Receipts from State Sources	3900	1,179,304	50,000	0	122,002	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4099)										
175	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
176	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4009	20,000	0	0	0	0	0	0	0	0
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		20,000	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4010-4099)										
179	Head Start	4045	0	0							
180	Construction (Impact Aid)	4050	0	0							
181	MAGNET	4060	0	0							
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0	0	0	0	0	0	0	0
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0	0	0	0	0	0	0	0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THROUGH THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100	0	0	0	0	0	0	0	0	0
187	Title V - District Projects	4105	0	0	0	0	0	0	0	0	0



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

A		B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)		Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1											
2											
188	Title V - Rural Education Initiative (REI)	4107	0	0	0	0	0	0	0	0	0
189	Title V - Other (Describe & Itemize)	4199	0	0	0	0	0	0	0	0	0
190	Total Title V		0	0	0	0	0	0	0	0	0
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200	0	0	0	0	0	0	0	0	0
193	National School Lunch Program	4210	241,767	0	0	0	0	0	0	0	0
194	Special Milk Program	4215	0	0	0	0	0	0	0	0	0
195	School Breakfast Program	4220	58,598	0	0	0	0	0	0	0	0
196	Summer Food Service Program	4225	0	0	0	0	0	0	0	0	0
197	Child and Adult Care Food Program	4226	0	0	0	0	0	0	0	0	0
198	Fresh Fruits & Vegetables	4240	0	0	0	0	0	0	0	0	0
199	Food Service - Other (Describe & Itemize)	4299	0	0	0	0	0	0	0	0	0
200	Total Food Service		300,365	0	0	0	0	0	0	0	0
201	TITLE I										
202	Title I - Low Income	4300	53,065	0	0	0	0	0	0	0	0
203	Title I - Low Income - Neglected, Private	4305	0	0	0	0	0	0	0	0	0
204	Title I - Migrant Education	4340	0	0	0	0	0	0	0	0	0
205	Title I - Other (Describe & Itemize)	4399	0	0	0	0	0	0	0	0	0
206	Total Title I		53,065	0	0	0	0	0	0	0	0
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	7,469	0	0	0	0	0	0	0	0
209	Title IV - 21st Century Comm Learning Centers	4421	0	0	0	0	0	0	0	0	0
210	Title IV - Other (Describe & Itemize)	4499	0	0	0	0	0	0	0	0	0
211	Total Title IV		7,469	0	0	0	0	0	0	0	0
212	FEDERAL - SPECIAL EDUCATION										
213	Fed - Spec Education - Preschool Flow-Through	4600	1,669	0	0	0	0	0	0	0	0
214	Fed - Spec Education - Preschool Discretionary	4605	0	0	0	0	0	0	0	0	0
215	Fed - Spec Education - IDEA - Flow Through	4620	73,519	0	0	0	0	0	0	0	0
216	Fed - Spec Education - IDEA - Room & Board	4625	0	0	0	0	0	0	0	0	0
217	Fed - Spec Education - IDEA - Discretionary	4630	0	0	0	0	0	0	0	0	0
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0	0	0	0	0	0	0	0
219	Total Federal - Special Education		75,188	0	0	0	0	0	0	0	0
220	CTE - PERFORMS										
221	CTE - Perkins - Title III - Tech Prep	4770	0	0	0	0	0	0	0	0	0
222	CTE - Other (Describe & Itemize)	4799	0	0	0	0	0	0	0	0	0
223	Total CTE - Perkins		0	0	0	0	0	0	0	0	0
224	Federal - Adult Education	4810	0	0	0	0	0	0	0	0	0
225	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0	0	0	0
226	ARRA - Title I - Low Income	4851	0	0	0	0	0	0	0	0	0
227	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0	0	0	0
228	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0	0	0	0
229	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0	0	0	0
230	ARRA - Title I - School Improvement (Section 1002g)	4855	0	0	0	0	0	0	0	0	0
231	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0	0	0	0
232	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0	0	0	0
233	ARRA - Title II - Technology-Formula	4860	0	0	0	0	0	0	0	0	0
234	ARRA - Title II - Technology-Competitive	4861	0	0	0	0	0	0	0	0	0
235	ARRA - McKinney - Vento Homeless Education	4862	0	0	0	0	0	0	0	0	0
236	ARRA - Child Nutrition Equipment Assistance	4863	0	0	0	0	0	0	0	0	0
237	Impact Aid Formula Grants	4864	0	0	0	0	0	0	0	0	0
238	Impact Aid Competitive Grants	4865	0	0	0	0	0	0	0	0	0
239	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0	0	0	0
240	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0	0	0	0
241	Build America Bond Tax Credits	4868	0	0	0	0	0	0	0	0	0
242	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0	0	0	0
243	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0	0	0	0
244	Other ARRA Funds - I	4871	0	0	0	0	0	0	0	0	0
245	Other ARRA Funds - II	4872	0	0	0	0	0	0	0	0	0
246	Other ARRA Funds - III	4873	0	0	0	0	0	0	0	0	0
247	Other ARRA Funds - IV	4874	0	0	0	0	0	0	0	0	0
248	Other ARRA Funds - V	4875	0	0	0	0	0	0	0	0	0
249	Other ARRA Funds - Early Childhood	4876	0	0	0	0	0	0	0	0	0
250	Other ARRA Funds - VI	4877	0	0	0	0	0	0	0	0	0
251	Other ARRA Funds - VII	4878	0	0	0	0	0	0	0	0	0
252	Other ARRA Funds - VIII	4879	0	0	0	0	0	0	0	0	0
253	Other ARRA Funds - IX	4880	0	0	0	0	0	0	0	0	0
254	Other ARRA Funds - Ed Job Fund Program		0	0	0	0	0	0	0	0	0
255	Total Stimulus Programs		0	0	0	0	0	0	0	0	0
256	Face to the Top Program	4901	0	0	0	0	0	0	0	0	0
257	Face to the Top - Preschool Expansion Grant	4902	0	0	0	0	0	0	0	0	0
258	Face to the Top - Immigrant Education Program (IEP)	4905	0	0	0	0	0	0	0	0	0



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

A		B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)		Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
258	Title III - Language Inst Program - Limited Eng (LUI/LEP)	4909	0	0	0	0	0	0	0	0	0
259	Medicaid Education for Homeless Children	4920	0	0	0	0	0	0	0	0	0
260	Title II - Eisenhower Professional Development Formula	4930	0	0	0	0	0	0	0	0	0
261	Title II - Teacher Quality	4932	4,506	0	0	0	0	0	0	0	0
262	Federal Charter Schools	4960	0	0	0	0	0	0	0	0	0
263	State Assessment Grants	4981	0	0	0	0	0	0	0	0	0
264	Grant for State Assessments and Related Activities	4982	0	0	0	0	0	0	0	0	0
265	Medicaid Matching Funds - Administrative Outreach	4991	16,410	0	0	0	0	0	0	0	0
266	Medicaid Matching Funds - Fee-For-Service Program	4992	96,733	0	0	0	0	0	0	0	0
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	154,448	0	0	0	0	0	0	0	0
268	Total Restricted Grants-In-Aid Received from the Federal Govt thru the State		668,184	0	0	0	0	0	0	0	0
269	Total Receipts/Revenues from Federal Sources	4900	668,184	1,052,559	615,933	303,560	253,347	0	12,557	69,033	5,208
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		6,869,810	1,052,559	615,933	303,560	253,347	0	12,557	69,033	5,208
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		6,922,528	1,052,559	615,933	303,560	253,347	0	12,557	69,033	5,208



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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>3000</b>										
5	Regular Programs	1100	1,956,933	209,077	24,229	107,323	14,037	7,159	51,163	0	2,369,921	2,505,814
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	73,192	723	2,420	7,776	0	0	0	0	84,111	84,090
8	Special Education Programs (Functions 1200-1220)	1200	395,466	29,654	4,460	1,711	0	0	0	0	431,291	437,773
9	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	144,108	24,545	210	4,090	0	0	0	0	172,953	236,578
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	63,528	694	11,403	3,642	0	3,146	0	0	82,413	108,677
15	Summer School Programs	1600	60,488	559	0	1,103	0	0	0	0	62,150	101,873
16	Gifted Programs	1650	60,093	7,108	0	765	0	0	0	0	67,966	68,172
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	24,240	4,882	0	249	0	0	0	0	29,371	29,519
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911						1,077			1,077	2,000
22	Special Education Programs K-12 - Private Tuition	1912						186,752			186,752	223,061
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 Progrms - Private Tuition	1922						0			0	0
33	Student Activity Fund Expenditures	1999						0			0	0
34	Total Instruction <sup>30</sup> (without Student Activity Funds)	3000	2,778,048	277,242	42,722	126,659	14,037	198,134	51,163	0	3,488,005	3,797,557
35	Total Instruction <sup>30</sup> (with Student Activity Funds)	3000	2,778,048	277,242	42,722	126,659	14,037	248,918	51,163	0	3,538,789	3,797,557
36	<b>SUPPORT SERVICES (ED)</b>	<b>3200</b>										
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110	145,296	10,402	8,796	112	0	0	0	0	164,606	213,996
39	Guidance Services	2120	0	25	0	0	0	0	0	0	25	1,624
40	Health Services	2130	56,463	2,585	400	6,754	0	0	0	0	66,202	99,752
41	Psychological Services	2140	55,000	747	1,340	3,251	0	0	0	0	60,338	61,433
42	Speech Pathology & Audiology Services	2150	59,859	11,451	105,293	0	0	0	0	0	176,603	166,606
43	Other Support Services - Pupils (Describe & Itemize)	2190	14,091	194	0	3,455	0	0	0	0	17,740	71,848
44	Total Support Services - Pupils	2100	330,709	25,404	115,829	13,572	0	0	0	0	485,514	615,259
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210	99,186	18,815	14,556	947	0	0	0	0	127,504	157,643
47	Educational Media Services	2220	164,303	22,840	0	3,661	0	0	0	0	190,804	193,443
48	Assessment & Testing	2230	390	5	0	7,509	0	0	0	0	7,904	7,905
49	Total Support Services - Instructional Staff	2200	257,879	41,660	14,556	12,117	0	0	0	0	326,212	358,991
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310	6,895	0	27,317	14,178	0	4,891	0	0	53,221	78,364
52	Executive Administration Services	2320	153,000	38,725	1,520	0	0	1,517	0	0	194,762	198,898
53	Special Area Administration Services	2330	1,500	0	0	0	0	0	0	0	1,500	1,500
54	Tort Immunity Services	2361, 2365	0	0	231	0	0	0	0	0	231	10,000
55	Total Support Services - General Administration	2300	161,395	38,725	29,068	14,178	0	6,408	0	0	249,714	288,762
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											





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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Fund #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2												
57	Office of the Principal Services	2410	331,852	76,973	4,052	6,423	0	0	0	0	419,300	448,903
58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
59	Total Support Services - School Administration	2400	331,852	76,973	4,052	6,423	0	0	0	0	419,300	448,903
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
62	Fiscal Services	2520	49,386	15,663	31,504	989	0	0	0	0	97,542	104,982
63	Operation & Maintenance of Plant Services	2540	0	0	31,934	0	0	0	0	0	31,934	38,000
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
65	Food Services	2560	73,717	15	15	203,395	0	730	98	0	277,955	285,323
66	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
67	Total Support Services - Business	2500	123,103	15,663	63,453	204,384	0	730	98	0	407,431	428,305
68	<b>SUPPORT SERVICES - CENTRAL</b>											
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	0	0	0	0	0	0	0	0	0	0
72	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
73	Data Processing Services	2650	0	0	0	0	0	0	0	0	0	0
74	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
75	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
76	Total Support Services	2000	1,204,878	198,425	226,958	250,674	0	7,138	98	0	1,888,171	2,140,220
77	<b>COMMUNITY SERVICES (ED)</b>	3000	10,717	4	0	200	0	0	0	0	10,921	42,597
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS (ED)</b>	4000										
79	<b>PAYMENTS TO OTHER GOVT. UNITS (IN-STATE)</b>											
80	Payments for Regular Programs	4110			0			0			0	
81	Payments for Special Education Programs	4120			635,431			0			635,431	602,633
82	Payments for Adult/Continuing Education Programs	4130			0			0			0	
83	Payments for CTE Programs	4140			0			0			0	
84	Payments for Community College Programs	4170			0			0			0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	1,000
86	Total Payments to Other Govt Units (In-State)	4100			635,431			151,185			635,431	603,633
87	Payments for Regular Programs - Tuition	4210						0			0	
88	Payments for Special Education Programs - Tuition	4220						0			0	
89	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	
90	Payments for CTE Programs - Tuition	4240						0			0	
91	Payments for Community College Programs - Tuition	4270						0			0	
92	Payments for Other Programs - Tuition	4280						0			0	
93	Other Payments to In-State Govt Units	4290						0			0	
94	Total Payments to Other Govt Units - Tuition (In State)	4200						151,185			151,185	124,500
95	Payments for Regular Programs - Transfers	4310						0			0	
96	Payments for Special Education Programs - Transfers	4320						0			0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	
98	Payments for CTE Programs - Transfers	4340						0			0	
99	Payments for Community College Program - Transfers	4370						0			0	
100	Payments for Other Programs - Transfers	4380						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	
104	Total Payments to Other Govt Units	4000			635,431			151,185			786,616	728,133
105	<b>DEBT SERVICES (ED)</b>	5000										
106	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
107	Tax Anticipation Warrants	5110						0			0	
108	Tax Anticipation Notes	5120						0			0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	



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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100									0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000									0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	5000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		3,993,643	475,671	905,111	377,533	14,037	356,457	51,261	0	6,173,713	6,708,507
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		3,993,643	475,671	905,111	377,533	14,037	407,241	51,261	0	6,224,497	6,708,507
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										696,097	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										696,097	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS	2100									0	
124	Other Support Services - Pupils (Funct. 2190 Describe & Itemize)											
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
128	Operation & Maintenance of Plant Services	2540	247,572	46,607	202,459	264,625	268,155	0	190,909	0	1,220,327	1,347,415
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
130	Food Services	2560					0		0		0	
131	Total Support Services - Business	2500	247,572	46,607	202,459	264,625	268,155	0	190,909	0	1,220,327	1,347,415
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	Total Support Services	2000	247,572	46,607	202,459	264,625	268,155	0	190,909	0	1,220,327	1,347,415
134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	
135	PAYMENTS TO OTHER GOVT. UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT. UNITS (IN-STATE)											
137	Payments for Regular Programs	4110			0						0	
138	Payments for Special Education Programs	4120			0						0	
139	Payments for CTE Programs	4140			0						0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0						0	
141	Total Payments to Other Govt. Units (In-State)	4100			0						0	0
142	Payments to Other Govt. Units (Out of State)	4400			0						0	
143	Total Payments to Other Govt. Units	4000			0						0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100									0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
153	Total Debt Services	5000									0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	5000										
155	Total Direct Disbursements/Expenditures		247,572	46,607	202,459	264,625	268,155	0	190,909	0	1,220,327	1,347,415
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/Expenditures										(167,768)	





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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2												
157												
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST. & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST. & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110						0			0	
162	Payments for Special Education Programs	4120						0			0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4130						0			0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110						0			0	
168	Tax Anticipation Notes	5120						0			0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	
170	State Aid Anticipation Certificates	5140						0			0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						74,848			74,848	74,851
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
174	(Lease/Purchase Principal Retired) <sup>11</sup>							555,000			555,000	555,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			2,438	16,036
176	Total Debt Services	5000						629,848			632,286	645,887
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/Expenditures							629,848			632,286	645,887
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(16,353)	
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	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550		0	53,076	0	0	0	0	0	53,076	67,120
187	Other Support Services (Describe & Itemize)	2900		0	1,464	0	0	0	0	0	1,464	4,000
188	Total Support Services	2000		0	54,540	0	0	0	0	0	54,540	71,120
189	COMMUNITY SERVICES (TR)	3000		0	0	0	0	0	0	0	0	100
190	PAYMENTS TO OTHER DIST. & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110			0			0			0	
193	Payments for Special Education Programs	4120			430,585			0			430,585	500,000
194	Payments for Adult/Continuing Education Programs	4130			0			0			0	
195	Payments for CTE Programs	4140			0			0			0	
196	Payments for Community College Programs	4170			0			0			0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	
198	Total Payments to Other Govt. Units (In-State)	4100			430,585			0			430,585	500,000
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	
200	Total Payments to Other Govt Units	4000			430,585			0			430,585	500,000
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110						0			0	
204	Tax Anticipation Notes	5120						0			0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	
206	State Aid Anticipation Certificates	5140						0			0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	



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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
210	(Lease/Purchase Principal Retired) <sup>11</sup>							0			0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		0	0	485,125	0	0	0	0	0	485,125	571,220
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(181,565)	
216												
217	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (M/R/SS)</b>											
218	INSTRUCTION (M/R/SS)	1000										
219	Regular Programs	1100		28,988							28,988	45,805
220	Pre-K Programs	1125		4,465							4,465	5,216
221	Special Education Programs (Functions 1200-1220)	1200		20,425							20,425	21,624
222	Special Education Programs - Pre-K	1225		0							0	
223	Remedial and Supplemental Programs - K-12	1250		5,387							5,387	12,053
224	Remedial and Supplemental Programs - Pre-K	1275		0							0	
225	Adult/Continuing Education Programs	1300		0							0	
226	CTE Programs	1400		0							0	
227	Interscholastic Programs	1500		1,685							1,685	2,192
228	Summer School Programs	1600		3,104							3,104	3,782
229	Gifted Programs	1650		852							852	871
230	Driver's Education Programs	1700		0							0	
231	Bilingual Programs	1800		334							334	351
232	Truants' Alternative & Optional Programs	1900		0							0	
233	Total Instruction	1000		65,240							65,240	91,894
234	SUPPORT SERVICES (M/R/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		9,665							9,665	11,194
237	Guidance Services	2120		22							22	23
238	Health Services	2130		11,396							11,396	17,115
239	Psychological Services	2140		0							0	798
240	Speech Pathology & Audiology Services	2150		785							785	820
241	Other Support Services - Pupils (Describe & Itemize)	2190		407							407	515
242	Total Support Services - Pupils	2100		22,275							22,275	30,465
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		1,183							1,183	1,385
245	Educational Media Services	2220		30,772							30,772	31,248
246	Assessment & Testing	2230		0							0	
247	Total Support Services - Instructional Staff	2200		31,955							31,955	32,633
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310										
250	Executive Administration Services	2320		1,273							1,273	1,353
251	Special Area Administration Services	2330		4,716							4,716	4,440
252	Claims Paid from Self Insurance Fund	2361		0							0	297
253	Risk Management and Claims Services Payments	2365		0							0	
254	Total Support Services - General Administration	2300		5,989							5,989	6,090
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410										
257	Other Support Services - School Administration (Describe & Itemize)	2490		22,165							22,165	24,359
258	Total Support Services - School Administration	2400		22,165							22,165	24,359
259	SUPPORT SERVICES - BUSINESS											





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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
260	Direction of Business Support Services	2510		0							0	
261	Fiscal Services	2520		9,549							9,549	10,453
262	Facilities Acquisition & Construction Services	2530		0							0	
263	Operation & Maintenance of Plant Services	2540		40,291							40,291	50,309
264	Pupil Transportation Services	2550		0							0	
265	Food Services	2560		10,380							10,380	11,800
266	Internal Services	2570		0							0	
267	Total Support Services - Business	2500		60,220							60,220	72,562
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610		0							0	
270	Planning, Research, Development, & Evaluation Services	2620		0							0	
271	Information Services	2630		0							0	
272	Staff Services	2640		0							0	
273	Data Processing Services	2660		0							0	
274	Total Support Services - Central	2600		0							0	0
275	Other Support Services (Describe & Itemize)	2900		0							0	
276	Total Support Services	2000		142,604							142,604	166,109
277	COMMUNITY SERVICES (M/R/SS)	3000		787							787	2,717
278	PAYMENTS TO OTHER DIST. & GOVT. UNITS (M/R/SS)	4000										
279	Payments for Regular Programs	4110										
280	Payments for Special Education Programs	4120		0							0	
281	Payments for CTE Programs	4140		0							0	
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (M/R/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110						0			0	
286	Tax Anticipation Notes	5120						0			0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	
288	State Aid Anticipation Certificates	5140						0			0	
289	Other (Describe & Itemize)	5150						0			0	
290	Total Debt Services - Interest	5000						0			0	0
291	PROVISION FOR CONTINGENCIES (M/R/SS)	6000										
292	Total Disbursements/Expenditures			208,631				0			208,631	260,730
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										44,756	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530		0		0	0	0	0	0	0	
299	Other Support Services (Describe & Itemize)	2900		0		0	0	0	0	0	0	
300	Total Support Services	2000		0		0	0	0	0	0	0	0
301	PAYMENTS TO OTHER DIST. & GOVT. UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT. UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110				0		0			0	
304	Payments for Special Education Programs	4120				0		0			0	
305	Payments for CTE Programs	4140				0		0			0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190				0		0			0	
307	Total Payments to Other Govt Units	4000				0		0			0	0
308	PROVISION FOR CONTINGENCIES (SS/CP)	6000										
309	Total Disbursements/Expenditures			0		0	0	0	0	0	0	0
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
311												
312	70 - WORKING CASH (WC)											
313												



	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2												
314	80 - TORT FUND (TF)	1000										
315	INSTRUCTION (TF)											
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Tuant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Tuants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	Total Instruction <sup>14</sup>	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2000										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310									0	
361	Executive Administration Services	2320									0	
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	69,320
364	Risk Management and Claims Services Payments	2365	0	0	62,858	0	0	0	0	0	62,858	9,000
365	Total Support Services - General Administration	2300	0	0	62,858	0	0	0	0	0	62,858	76,320
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	





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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540									0	
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570									0	
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630									0	
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900										
387	Total Support Services	2000	0	0	62,858	0	0	0	0	0	62,858	78,320
388	COMMUNITY SERVICES (TR)	3000									0	
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	0
397	Total Payments to Other Dist & Govt Units (In-State)	4100				0					0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200									0	0
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Programs - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4400				0					0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400				0					0	0
415	Total Payments to Other Dist & Govt Units	4000				0					0	0
416	DEBT SERVICES (TR)	5000										
417	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Rep. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	0
423	Total Debt Services - Interest on Short-Term Debt	5100									0	0
424	DEBT SERVICES- INTEREST ON LONG-TERM DEBT	5200									0	



	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									0	
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
427	Total Debt Services	5000									0	0
428	PROVISIONS FOR CONTINGENCIES (FP)	6000										
429	Total Disbursements/Expenditures				62,858						62,858	78,320
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		0	0		0	0				6,175	
431												
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530		0	0	0	0	0	0	0	0	
436	Operation & Maintenance of Plant Services	2540		0	0	0	0	0	0	0	0	
437	Total Support Services - Business	2500		0	0	0	0	0	0	0	0	0
438	Other Support Services (Describe & Itemize)	2500		0	0	0	0	0	0	0	0	0
439	Total Support Services	2000		0	0	0	0	0	0	0	0	0
440	PAYMENTS TO OTHER DIST. & GOVT. UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	Total Payments to Other Govt. Units	4000									0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	Total Debt Service - Interest on Short-Term Debt	5100									0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0	
451	Total Debt Service	5000									0	0
452	PROVISION FOR CONTINGENCIES (FP&S)	6000										
453	Total Disbursements/Expenditures											
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		0	0	0	0	0				5,208	
455												





	A	B	C	D	E	F
	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
1						
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-21 thru 6-30-22 (from 2020 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2021 Levy)</b>	<b>Taxes Received (from 2020 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2021 Levy)</b>	<b>Estimated Taxes Due (from the 2021 Levy)</b>
3				(Column B - C)		(Column E - C)
4	Educational	4,570,709	2,320,541	2,250,168	4,273,014	1,952,473
5	Operations & Maintenance	941,984	499,476	442,508	919,728	420,252
6	Debt Services **	613,641	320,091	293,550	589,412	269,321
7	Transportation	180,967	105,261	75,706	193,826	88,565
8	Municipal Retirement	157,097	84,209	72,888	155,061	70,852
9	Capital Improvements	0		0		0
10	Working Cash	12,454	6,365	6,089	11,720	5,355
11	Tort Immunity	68,824	42,104	26,720	77,531	35,427
12	Fire Prevention & Safety	5,188	2,644	2,544	4,868	2,224
13	Leasing Levy	0		0		0
14	Special Education	51,319	26,144	25,175	48,141	21,997
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	95,387	52,582	42,805	96,823	44,241
17	Summer School	0		0		0
18	Other (Describe & Itemize)	7,357	3,721	3,636	6,852	3,131
19	<b>Totals</b>	<b>6,704,927</b>	<b>3,463,138</b>	<b>3,241,789</b>	<b>6,376,976</b>	<b>2,913,838</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					



A		B	C	D	E	F	G	H	I	J
SCHEDULE OF SHORT-TERM DEBT										
1	Description (Enter Whole Dollars)	Outstanding July 1, 2021	Issued July 1, 2021 thru June 30, 2022	Retired July 1, 2021 thru June 30, 2022	Outstanding Ending June 30, 2022					
2	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRAT)									
3	Total CPPrT Notes				0					
4	TAX ANTICIPATION WARRANTS (TAW)									
5	Educational Fund				0					
6	Operations & Maintenance Fund				0					
7	Debt Services - Construction				0					
8	Debt Services - Working Cash				0					
9	Debt Services - Refunding Bonds				0					
10	Transportation Fund				0					
11	Municipal Retirement/Social Security Fund				0					
12	Fire Prevention & Safety Fund				0					
13	Other - (Describe & Itemize)				0					
14	Total TAWs	0	0	0	0					
15	TAX ANTICIPATION NOTES (TAN)									
16	Educational Fund				0					
17	Operations & Maintenance Fund				0					
18	Fire Prevention & Safety Fund				0					
19	Other - (Describe & Itemize)				0					
20	Total TANs	0	0	0	0					
21	TEACHERS/EMPLOYEES ORDERS (T/EO)									
22	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0					
23	General State Aid/Evidence-Based Funding Anticipation Certificates									
24	Total (All Funds)				0					
25	OTHER SHORT-TERM BORROWING									
26	Total Other Short-Term Borrowing (Describe & Itemize)				0					
27										
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2021	Issued July 1, 2021 thru June 30, 2022	Any differences (Describe and Itemize)	Retired July 1, 2021 thru June 30, 2022	Outstanding Ending June 30, 2022	Amount to be Provided for Payment on Long- Term Debt	
31	DEBT CERTIFICATES 2008	520,000	7	105,000			50,000	55,000	55,000	
32	GO SCHOOL BOND SERIES 2014A	1,230,600	1	750,000			15,000	735,000	735,000	
33	GO SCHOOL BOND SERIES 2017A	1,600,000	1	1,155,000			160,000	995,000	995,000	
34	GO SCHOOL REFUNDING BONDS SERIES 2017B	1,900,000	3	1,085,000			330,000	755,000	570,580	
35								0	0	
36								0	0	
37								0	0	
38								0	0	
39								0	0	
40								0	0	
41								0	0	
42								0	0	
43								0	0	
44								0	0	
45								0	0	
46								0	0	
47								0	0	
48								0	0	
49		5,250,600		3,095,000			555,000	2,540,000	2,355,580	
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds			7. GASB 87 Leases						
53	2. Funding Bonds			8. Other						
54	3. Refunding Bonds			9. Other						
55										
56										
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**Schedule of Restricted Local Tax Levies and Selected Revenues Sources  
Schedule of Tort Immunity Expenditures**

	A	B	C	D	E	F	G	H	I	J	K
<b>1</b>	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>										
<b>2</b>	<b>Description (Enter Whole Dollars)</b>										
<b>3</b>	<b>Account No</b>										
<b>4</b>	<b>Tort Immunity<sup>a</sup></b>										
<b>5</b>	<b>Special Education</b>										
<b>6</b>	<b>Area Vocational Construction</b>										
<b>7</b>	<b>School Facility Occupation Taxes<sup>b</sup></b>										
<b>8</b>	<b>Driver Education</b>										
<b>9</b>	<b>Receipts</b>										
<b>10</b>	<b>Disbursements</b>										
<b>11</b>	<b>Net Change</b>										
<b>12</b>	<b>Balance Forward</b>										
<b>13</b>	<b>Balance</b>										
<b>14</b>	<b>Instruction</b>										
<b>15</b>	<b>Facilities Acquisition &amp; Construction Services</b>										
<b>16</b>	<b>Tort Immunity Services</b>										
<b>17</b>	<b>DEBT SERVICE</b>										
<b>18</b>	<b>Debt Services - Interest on Long-Term Debt</b>										
<b>19</b>	<b>Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)</b>										
<b>20</b>	<b>Debt Services Other (Describe &amp; Itemize)</b>										
<b>21</b>	<b>Total Debt Services</b>										
<b>22</b>	<b>Other Disbursements (Describe &amp; Itemize)</b>										
<b>23</b>	<b>Total Disbursements</b>										
<b>24</b>	<b>Ending Cash Basis Fund Balance as of June 30, 2022</b>										
<b>25</b>	<b>Reserved Cash Balance</b>										
<b>26</b>	<b>Unreserved Cash Balance</b>										
<b>27</b>	<b>Total</b>										
<b>28</b>	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES<sup>a</sup></b>										
<b>29</b>	<b>Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?</b>										
<b>30</b>	<b>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></b>										
<b>31</b>	<b>If yes, list in the aggregate the following:</b>										
<b>32</b>	<b>Total Claims Payments: 62,858</b>										
<b>33</b>	<b>Total Reserve Remaining: 31,292</b>										
<b>34</b>	<b>In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.</b>										
<b>35</b>	<b>Expenditures:</b>										
<b>36</b>	<b>Workers' Compensation Act and/or Workers' Occupational Disease Act</b>										
<b>37</b>	<b>Unemployment Insurance Act</b>										
<b>38</b>	<b>Insurance (Regular or Self-Insurance)</b>										
<b>39</b>	<b>Risk Management and Claims Service</b>										
<b>40</b>	<b>Judgments/Settlements</b>										
<b>41</b>	<b>Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction</b>										
<b>42</b>	<b>Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)</b>										
<b>43</b>	<b>Legal Services</b>										
<b>44</b>	<b>Principal and Interest on Tort Bonds</b>										
<b>45</b>	<b>Other-Explain on Itemization 44 tab</b>										
<b>46</b>	<b>Total</b>										
<b>47</b>	<b>G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0</b>										
<b>48</b>	<b>OK</b>										
<b>49</b>	<b>Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.</b>										
<b>50</b>	<b>55 ILCS 5/5-1006.7</b>										



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

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>CARES, CRRSA, and ARP SCHEDULE - FY 2022</b>											
2	Please read schedule instructions before completing.											
3	<div> <div>Click below for schedule instructions:</div> <div>SCHEDULE INSTRUCTIONS</div> </div>											
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2022?			X	Yes		No					
5	If the answer to the above question is "YES", this schedule must be completed.											
6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.											
7	<b>Part 1: CARES, CRRSA, and ARP REVENUE</b>											
8	Section A is for revenue recognized in FY 2022 reported on the FY 2022 AFR for FY 2020 and/or FY 2021 EXPENDITURES claimed on July 1, 2021, through June 30, 2022. FRIS grant expenditure reports for expenditures reported in the prior year FY 2020 and/or FY 2021 AFR.											
9	Total											
10	Description (Enter Whole Dollars) *See Instructions for detailed descriptions of revenue	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
11												
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, F6, SE, PM, CP, D2)	4998										0
14	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
15	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
16	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
17	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
18	Total Revenue Section A		0	0	0	0	0	0			0	0
19	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	Total											
21	Description (Enter Whole Dollars) *See Instructions for detailed descriptions of revenue	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
22												
23	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	3,033									3,033
24	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, F6, SE, PM, CP, D2)	4998	151,415									151,415
25	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
26	GEER II (only) (CRRSA) (FRIS SUB PROGRAM CODE: GO, RC, JK)	4998										0
27	ESSER III (only) (ARP) (FRIS SUB PROGRAM 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, SQ)	4210										0
30	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS)	4998										0
31	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0





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

	A	B	C	D	E	F	G	H	I	J	K	L
32	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, AP, FS)	4998										0
33	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
34	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
35	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	(Remaining) Other Federal Revenues in Revenue Act 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
37	Total Revenue Section B		154,448	0		0	0	0			0	154,448
<b>Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue</b>												
38	Total Other Federal Revenue (Section A plus Section B)	4998	154,448	0		0	0	0			0	154,448
39	Total Other Federal Revenue from Revenue Tab	4998	154,448	0		0	0	0			0	154,448
40	Difference (must equal 0)		0	0		0	0	0			0	0
41	Error must be corrected before submitting to SBE		OK	OK		OK	OK	OK			OK	OK
42												
43												
<b>Part 2: CARES, CRRSA, and ARP EXPENDITURES</b>												
<b>Review of the July 1, 2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures to use below.</b>												
46	<b>Expenditure Section A:</b>											
47	<b>ESSER I EXPENDITURES (CARES)</b>											
48												
49												
50												
51												
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CARES, CRRSA, ARP Schedule  
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
68	FUNCTION											
69	1. List the total expenditures for all functions in 1000 and 2000 below.	1000 2000										
70	INSTRUCTION Total Expenditures						141,297					141,297
71	SUPPORT SERVICES Total Expenditures											0
72	2. List the specific expenditures in functions 2530, 2540, 2550, 2560 below (these expenditures are also included in function 2000 above).											
73	Facilities Acquisition and Construction Services (Total)	2530										0
74	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
75	FOOD SERVICES (Total)	2560										0
76												
77												
78	3. List the technology expenses in functions 1000 & 2000 below (these expenditures are also included in functions 1000 & 2000 above).											
79	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
80	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
81	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Functions)	Total Technology					0			0		0
82	Expenditure Section C:											
83												
84	GEER I EXPENDITURES (CARES)											
85												
86	FUNCTION											
87	1. List the total expenditures for all functions in 1000 and 2000 below.	1000 2000										
88	INSTRUCTION Total Expenditures											0
89	SUPPORT SERVICES Total Expenditures											0
90												
91	2. List the specific expenditures in functions 2530, 2540, 2550, 2560 below (these expenditures are also included in function 2000 above).											
92	Facilities Acquisition and Construction Services (Total)	2530										0
93	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
94	FOOD SERVICES (Total)	2560										0
95												
96	3. List the technology expenses in functions 1000 & 2000 below (these expenditures are also included in functions 1000 & 2000 above).											
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
98	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
99	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Functions)	Total Technology					0			0		0
100	Expenditure Section D:											
101												
102	GEER II EXPENDITURES (CRRSA)											
103												
104	FUNCTION											
105	1. List the total expenditures for all functions in 1000 and 2000 below.	1000										0
106	INSTRUCTION Total Expenditures											





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

	A	B	C	D	E	F	G	H	I	J	K	L
107	SUPPORT SERVICES Total Expenditures	2000										0
108	<b>Section E:</b>											
109												
110	Facilities Acquisition and Construction Services (Total)	2530										0
111	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
112	FOOD SERVICES (Total)	2560										0
113												
114												
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
116	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
117	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Included In all Expenditure Functions)	Total Technology										0
118												
119												
120												
121												
122												
123												
124	INSTRUCTION Total Expenditures	1000										0
125	SUPPORT SERVICES Total Expenditures	2000										0
126												
127												
128	Facilities Acquisition and Construction Services (Total)	2530										0
129	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
130	FOOD SERVICES (Total)	2560										0
131												
132												
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
134	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
135	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Included In all Expenditure Functions)	Total Technology										0
136												
137												
138												
139												
140												
141												
142	INSTRUCTION Total Expenditures	1000										0
143	SUPPORT SERVICES Total Expenditures	2000										0
144												



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

	A	B	C	D	E	F	G	H	I	J	K	L
145	2. 145 the specific expenditures in Functions 2530, 2560, & 2561 below (these expenditures are also included in Function 2500 above)											0
146	Facilities Acquisition and Construction Services (Total)	2530										0
147	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
148	FOOD SERVICES (Total)	2560										0
149												
150	3. 150 the specific expenditures in Functions 1000, & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
152	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
153	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Included in all Expenditure Functions)	Total Technology				0	0	0		0		0
154	<b>Expenditure Section G:</b>											
155	<b>ARP Child Nutrition (ARP)</b>											
156												
157												
158	4. 158 the total expenditures for all Functions 1000 and 2000 below											
159	4. 159 the total expenditures for all Functions 1000 and 2000 below											
160	INSTRUCTION Total Expenditures	1000										0
161	SUPPORT SERVICES Total Expenditures	2000										0
162												
163	2. 163 the specific expenditures in Functions 1000, 2530, & 2560 below (these expenditures are also included in Functions 1000 & 2000 above)											
164	Facilities Acquisition and Construction Services (Total)	2530										0
165	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
166	FOOD SERVICES (Total)	2560										0
167												
168	3. 168 the specific expenditures in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
170	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
171	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Included in all Expenditure Functions)	Total Technology				0	0	0		0		0
172	<b>Expenditure Section H:</b>											
173	<b>ARP IDEA (ARP)</b>											
174												
175												
176	5. 176 the total expenditures for all Functions 1000 and 2000 below											
177	5. 177 the total expenditures for all Functions 1000 and 2000 below											
178	INSTRUCTION Total Expenditures	1000										0
179	SUPPORT SERVICES Total Expenditures	2000										0
180												
181	3. 181 the specific expenditures in Functions 1000, 2530, & 2560 below (these expenditures are also included in Functions 1000 & 2000 above)											
182	Facilities Acquisition and Construction Services (Total)	2530										0





### CARES, CRRSA, ARP Schedule

[illegible]



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

	A	B	C	D	E	F	G	H	I	J	K	L
222	3. Information technology expenses in Functions 2000-2200 below (these expenditures are also included in Functions 1000 and 2000 above)											
223	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
224	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
225	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0				0		0
226	<b>Expenditure Section K:</b>											
227	<b>Other CARES Act Expenditures (not accounted for above)</b>											
228												
229												
230	<b>FUNCTION</b>											
231	2. Basic information technology expenses in Functions 2000-2200 below (these expenditures are also included in Functions 1000 and 2000 above)											
232	INSTRUCTION Total Expenditures	1000										0
233	SUPPORT SERVICES Total Expenditures	2000										0
234												
235	2. Basic information technology expenses in Functions 2000-2200 below (these expenditures are also included in Functions 1000 and 2000 above)											
236	Facilities Acquisition and Construction Services (Total)	2530										0
237	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
238	FOOD SERVICES (Total)	2560										0
239												
240	3. Basic information technology expenses in Functions 2000-2200 below (these expenditures are also included in Functions 1000 and 2000 above)											
241	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
242	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
243	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0				0		0
244	<b>Expenditure Section L:</b>											
245	<b>Other CRRSA Expenditures (not accounted for above)</b>											
246												
247												
248	<b>FUNCTION</b>											
249	2. Basic information technology expenses in Functions 2000-2200 below (these expenditures are also included in Functions 1000 and 2000 above)											
250	INSTRUCTION Total Expenditures	1000										0
251	SUPPORT SERVICES Total Expenditures	2000										0
252												
253	2. Basic information technology expenses in Functions 2000-2200 below (these expenditures are also included in Functions 1000 and 2000 above)											
254	Facilities Acquisition and Construction Services (Total)	2530										0
255	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
256	FOOD SERVICES (Total)	2560										0
257												
258	3. Basic information technology expenses in Functions 2000-2200 below (these expenditures are also included in Functions 1000 and 2000 above)											
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0





CARES, CRRSA, ARP Schedule

(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										
260	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Included in all Expenditure Functions)	Total Technology										
261						0	0	0	0	0		0
262	Expenditure Section M:											
263	Other ARP Expenditures (not accounted for above)											
264												
265												
266	FUNCTION											
267	1. Just the total expenditures for the Expenditures (1000 and 2000) below											
268	INSTRUCTION Total Expenditures	1000										
269	SUPPORT SERVICES Total Expenditures	2000										
270												
271	2. Just the specific expenditures in functions 2530, 2540, & 2550 (below) - these expenditures are also included in function 2000 (above)											
272	Facilities Acquisition and Construction Services (Total)	2530										0
273	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
274	FOOD SERVICES (Total)	2550										0
275												
276	3. Just the technology expenses in functions 1000 & 2000 (below) - these expenditures are also included in function 2000 (above)											
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
278	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
279	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Included in all Expenditure Functions)	Total Technology				0	0	0	0	0		0
280												
281	Expenditure Section N:											
282	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
283												
284												
285	FUNCTION											
286	INSTRUCTION	1000				0	141,297	0	0	0		141,297
287	SUPPORT SERVICES	2000				0	0	0	0	0		0
288	Facilities Acquisition and Construction Services (Total)	2530				0	0	0	0	0		0
289	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				0	0	0	0	0		0
290	FOOD SERVICES (Total)	2550				0	0	0	0	0		0
291	TOTAL EXPENDITURES					0	0	0	0	0		141,297
292												
293	Expenditure Section O:											
294	TOTAL TECHNOLOGY											
295	EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
296												
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											
	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2021	Add: Additions July 1, 2021 thru June 30, 2022	Less: Deletions July 1, 2021 thru June 30, 2022	Cost Ending June 30, 2022	Life In Years	Accumulated Depreciation Beginning July 1, 2021	Add: Depreciation Allowable July 1, 2021 thru June 30, 2022	Less: Depreciation Deletions July 1, 2021 thru June 30, 2022	Accumulated Depreciation Ending June 30, 2022	Ending Balance Undepreciated June 30, 2022
2						0					0	0
3	Works of Art & Historical Treasures	210										
4	Land	220				40,960						40,960
5	Non-Depreciable Land	221	40,960			0	50				0	0
6	Depreciable Land	222										
7	Buildings	230										
8	Permanent Buildings	231	10,951,430			10,951,430	50	5,603,044	219,163		5,822,207	5,129,223
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	1,575,497	268,155		1,843,652	20	692,238	62,481		754,719	1,088,933
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	1,297,747			1,297,747	10	876,903	14,684		891,587	406,160
13	5 Yr Schedule	252	24,997			24,997	5	24,997			24,997	0
14	3 Yr Schedule	253	255,509			255,509	3	255,509			255,509	0
15	Construction in Progress	260				0						0
16	Total Capital Assets	200	14,146,140	268,155	0	14,414,295		7,452,691	296,328	0	7,749,019	6,665,276
17	Non-Capitalized Equipment	700				242,170	10		24,217			
18	Allowable Depreciation								320,545			



A		B	C	D	E	F	G	H
ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION/CHARGE (PCTC) COMPUTATIONS (2021 - 2022)								
This schedule is completed for school districts only.								
4	Fund	Sheet Row	ACCOUNT NO - TITLE	Amount				
OPERATING EXPENSE PER PUPIL								
EXPENDITURES:								
8	ED	Expenditures 16-24, L116	Total Expenditures	\$ 6,173,713				
9	O&M	Expenditures 16-24, L155	Total Expenditures	1,220,327				
10	DS	Expenditures 16-24, L178	Total Expenditures	632,286				
11	TR	Expenditures 16-24, L214	Total Expenditures	485,125				
12	MR/SS	Expenditures 16-24, L292	Total Expenditures	208,631				
13	TORT	Expenditures 16-24, L422	Total Expenditures	62,858				
				Total Expenditures	\$ 8,782,940			
LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:								
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$ 0				
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)	0				
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)	0				
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)	0				
22	TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)	0				
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)	0				
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)	0				
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)	0				
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)	0				
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)	0				
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)	0				
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)	0				
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)	0				
31	O&M-TR	Revenues 10-15, L213, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through	0				
32	O&M-TR	Revenues 10-15, L214, Col D,F	4605 Fed - Spec Education - Preschool Discretionary	0				
33	O&M	Revenues 10-15, L224, Col D	4810 Federal - Adult Education	0				
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs	84,111				
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K	0				
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K	0				
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs	0				
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs	62,150				
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	1,077				
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition	186,752				
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	10,921				
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units	786,616				
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay	14,037				
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment	51,261				
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	268,155				
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment	190,909				
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	555,000				
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services	0				
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units	430,585				
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	0				
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay	0				
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment	0				
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs	4,465				
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	3,104				
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services	787				
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 Progs - Private Tuition	0				
92	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000 Community Services	0				
93	Tort	Expenditures 16-24, L414, Col K	4000 Total Payments to Other Govt Units	0				



	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
94	Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay		0	
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment		0	
96				<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>	\$	<b>2,649,930</b>	
97				<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>		<b>6,133,010</b>	
98				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022</b>		<b>467.68</b>	
99				<b>Estimated OEPP (Line 97 divided by Line 98)</b>	\$	<b>13,113.69</b>	
100							



	A	B	C	D	E	F	G	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)</b>							
2	<i>This schedule is completed for school districts only.</i>							
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>	<b>Amount</b>				
101	<b>PER CAPITA TUITION CHARGE</b>							
103	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>							
104	TR	Revenues 10-15, L42, Col F	1411 Regular - Transp Fees from Pupils or Parents (In State)	\$		0		
105	TR	Revenues 10-15, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)			0		
106	TR	Revenues 10-15, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)			0		
107	TR	Revenues 10-15, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)			0		
108	TR	Revenues 10-15, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)			0		
109	TR	Revenues 10-15, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)			0		
110	TR	Revenues 10-15, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)			0		
111	TR	Revenues 10-15, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)			0		
112	TR	Revenues 10-15, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)			0		
113	TR	Revenues 10-15, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)			0		
114	ED	Revenues 10-15, L75, Col C	1600 Total Food Service			204		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)			12,913		
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks			57,982		
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			52,000		
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940 Services Provided Other Districts			0		
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991 Payment from Other Districts			0		
124	ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)			0		
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education			85,919		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education			0		
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300 Total Bilingual Ed			0		
128	ED	Revenues 10-15, L148, Col C	3360 State Free Lunch & Breakfast			6,296		
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365 School Breakfast Initiative			0		
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370 Driver Education			0		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation			122,002		
132	ED	Revenues 10-15, L158, Col C	3610 Learning Improvement - Change Grants			0		
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660 Scientific Literacy			0		
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695 Truant Alternative/Optional Education			0		
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766 Chicago General Education Block Grant			0		
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767 Chicago Educational Services Block Grant			0		
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant			0		
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780 Technology - Technology for Success			0		
139	ED-TR	Revenues 10-15, L166, Col C,F	3815 State Charter Schools			0		
140	O&M	Revenues 10-15, L169, Col D	3925 School Infrastructure - Maintenance Projects			50,000		
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999 Other Restricted Revenue from State Sources			950		
142	ED	Revenues 10-15, L179, Col C	4045 Head Start (Subtract)			0		
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	- Total Restricted Grants-in-Aid Received Directly from Federal Govt			0		
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100 Total Title V			0		
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200 Total Food Service			300,365		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I			53,065		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400 Total Title IV			7,469		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through			73,519		
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board			0		
150	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary			0		
151	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)			0		
152	ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700 Total CTE - Perkins			0		
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800 Total ARRA Program Adjustments			0		
178	ED	Revenues 10-15, L255, Col C	4901 Race to the Top			0		
179	ED-O&M-TR-MR/SS	Revenues 10-15, L256, Col C,D,F,G	4902 Race to the Top-Preschool Expansion Grant			0		
180	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)			0		
181	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)			0		
182	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920 McKinney Education for Homeless Children			0		
183	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula			0		
184	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932 Title II - Teacher Quality			4,506		
185	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960 Federal Charter Schools			0		
186	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981 State Assessment Grants			0		
187	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982 Grant for State Assessments and Related Activities			0		
188	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach			16,410		
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program			36,733		
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)			154,448		
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 **			196,116		
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **			3,867		
195				Total Deductions for PCTC Computation Line 104 through Line 193	\$	1,234,764		
196				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		4,898,246		
197				Total Depreciation Allowance (from page 36, Line 18, Col I)		320,545		
198				Total Allowance for PCTC Computation (Line 196 plus Line 197)		5,218,791		
199				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022		467.68		
200				Total Estimated PCTC (Line 198 divided by Line 199) * \$		11,158.89		
201								
202	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.							
203	**Go to the Evidence-Based Funding Distribution Calculation webpage.							
204	Under Reports, open the FY 2022 Special Education Funding Allocation Calculation Details and the FY 2022 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 192 and 193.							





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

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

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



### Indirect Cost Rate Plan

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

[illegible]







## ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 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	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17								
18								
19	Instruction	Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
20	Support Services:	1000		3,488,045		3,488,045		3,488,045
21	Pupil	2100		507,789		507,789		507,789
22	Instructional Staff	2200		358,167		358,167		358,167
23	General Admin.	2300		318,561		318,561		318,561
24	School Admin	2400		441,465		441,465		441,465
25	Business:							
26	Direction of Business Spt. Srv.	2510	0	0	0	0	0	0
27	Fiscal Services	2520	107,091	0	107,091	0	0	0
28	Oper. & Maint. Plant Services	2540		833,488		833,488		0
29	Pupil Transportation	2550		53,076		53,076		53,076
30	Food Services	2560		91,940		91,940		91,940
31	Internal Services	2570	0	0	0	0	0	0
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		0
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		0
35	Information Services	2630		0		0		0
36	Staff Services	2640	0	0	0	0	0	0
37	Data Processing Services	2660	0	0	0	0	0	0
38	Other:							
39	Community Services	2900		1,464		1,464		1,464
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)	3000		11,708		11,708		11,708
41	Total		107,091	5,929,475	940,579	5,095,987		
42								
43								
44								
45								
46								
			Restricted Rate		Unrestricted Rate			
			Total Indirect Costs:	107,091	Total Indirect Costs:	940,579		
			Total Direct Costs:	5,929,475	Total Direct Costs:	5,095,987		
			= 1.81%		= 18.46%			



	A	B	C	D	E	F	G	H	I	J	K
1	REPORT ON SHARED SERVICES OR OUTSOURCING										
2	School Code, Section 17-1.1 (Public Act 97-0357)										
3	Fiscal Year Ending June 30, 2022										
5	56-099-0910-02_AFR22 Lockport SD 91										
6	Lockport SD 91										
7	56099091002										
8	Check box if this schedule is not applicable. →										
9	Indicate with an (X) if Deficit Reduction Plan is required in the Budget										
10	Service or Function (Check all that apply)	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.						
11	Curriculum Planning				(Limit text to 200 characters. For additional space use line 33 and 38)						
12	Custodial Services										
13	Educational Shared Programs										
14	Employee Benefits										
15	Energy Purchasing										
16	Food Services										
17	Grant Writing										
18	Grounds Maintenance Services										
19	Insurance										
20	Investment Pools	X	X	X							
21	Legal Services										
22	Maintenance Services										
23	Personnel Recruitment										
24	Professional Development										
25	Shared Personnel	X	X	X	LASEC						
26	Special Education Cooperatives	X	X	X	LASEC						
27	STEM (science, technology, engineering and math) Program Offerings										
28	Supply & Equipment Purchasing										
29	Technology Services										
30	Transportation	X	X	X	LASEC						
31	Vocational Education Cooperatives										
32	All Other Joint/Cooperative Agreements	X	X	X	LASEC						
33	Other										
34											
35	Additional space for Column (D) - Barriers to Implementation:										
36											
37											
38											
40	Additional space for Column (E) - Name of LEA:										
41											
42											
43											





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

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

School District Name: Lockport SD 91  
 RCDT Number: 56099091002

Description	Funct. No.	Actual Expenditures, Fiscal Year 2022			Budgeted Expenditures, Fiscal Year 2023			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	194,762		0	205,541			205,541
2. Special Area Administration Services	2330	1,500		0	1,500			1,500
3. Other Support Services - School Administration	2490	0		0	0			0
4. Direction of Business Support Services	2510	0	0	0	0			0
5. Internal Services	2570	0		0	0			0
6. Direction of Central Support Services	2610	0		0	0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0			0
8. Totals		196,262	0	0	207,041	0	0	207,041
9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)								5%

**CERTIFICATION**

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

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

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

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

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

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



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

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



Reference Pages.

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



**Embed signed Audit Questionnaire below:**

***[Please insert files above]***

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

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

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









	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2023 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2023 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2023 budget does not, a completed deficit reduction plan is still required.					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> (All AFR pages must be completed to generate the following calculation)					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	6,869,810	1,052,559	303,560	12,557	8,238,486
9	Direct Expenditures	6,173,713	1,220,327	485,125		7,879,165
10	Difference	696,097	(167,768)	(181,565)	12,557	359,321
11	Fund Balance - June 30, 2022	6,386,536	482,751	406,144	412,183	7,687,614
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						



# FY 2022 Audit Checklist

RCDT: 56099091002

School District/Joint Agreement Name: Lockport SD 91

Auditor Name: JOHN MICHALESKO

License #: 065.033820 License Expiration Date (below):  
9/30/2024

56-099-0910-02\_AFR22 Lockport SD 91

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

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

## Balancing Schedule

*Check this Section for Error Messages*

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. Cover Page: Choose School District or Joint Agreement.	
What Basis of Accounting is used?	CASH
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Accounting for late payments (Audit Questionnaire Section D)	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section A: Tax Rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	OK
Section D: Check a or b that agrees with the school district type.	OK
Section E: Is there a material impact on the entity's financial position?	NO
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 26: Schedule of Long-Term Debt	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P26, Cell F49) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H49).	OK
9. Page 7-9: Other Sources of Funds must = Other Uses of Funds	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be >= Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 7: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
12. Page 37-39: The 9 Month ADA must be entered on Line 98.	OK
13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.	OK
14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.	OK
15. Page 40: Contracts Paid In Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid In CY tab.	OK
16. Page 42: SHARED OUTSOURCED SERVICES, Completed.	OK
17. Page 43: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK
18. Page 27: Rest Tax Levies-Tort Im 27, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0	OK
19. Assets-Liab (C45,C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds	OK
20. Page 28-35: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab	OK
21. Page 28-35: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds	OK



**Lockport Elementary School District No. 91**

**Annual Financial Report**

**Lockport, Illinois**

**June 30, 2022**





LOCKPORT ELEMENTARY  
SCHOOL DISTRICT NO. 91  
LOCKPORT, ILLINOIS

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LOCKPORT ELEMENTARY  
SCHOOL DISTRICT NO. 91  
LOCKPORT, ILLINOIS

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**Independent Auditors' Report**

To The Board of Education  
Lockport Elementary School District 91  
Lockport, Illinois

We have audited the accompanying basic financial statements of Lockport Elementary School District 91 (District), Lockport, Illinois, 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 as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not

To The Board of Education  
Lockport Elementary School District 91

for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described more fully in Note #1, the District has prepared these financial statements using accounting practices prescribed or permitted by the Illinois State Board of Education, which practices differ from accounting principles generally accepted in the United States of America. Also, as described in Note #1, the District prepares its financial statements on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

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

### **Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets and liabilities arising from cash transactions of the District as of June 30, 2022, its revenue received and expenditures disbursed during the fiscal year then ended, on the basis of accounting described in Note #1.

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

In accordance with Government Auditing Standards, we have also issued a report dated August 31, 2022, on our consideration of the District's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of testing of internal control over financial reporting and compliance and the results of that testing and not to

To The Board of Education  
Lockport Elementary School District 91

provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

#### **Other Matters**

Our audit was made for the purpose of forming an opinion on the financial statements taken as whole. The information provided on pages 2 through 4, supplementary schedules on pages 25 through 31, statistical section on pages 32 through 31 and the itemization schedule on page 40, Schedule of Funding Progress relative to the Illinois Municipal Retirement Fund, and Schedules for Trust and Agency Funds are presented for the purposes of additional analysis and are not a required part of the financial statements of Lockport Elementary School District 91. Such information, except for the average daily attendance figure, included in the computation of operating expense per pupil on page 33 and per capita tuition charges on page 35, and the Other Information schedules relative to the Teachers Retirement System and the Illinois Municipal Retirement Fund, are the responsibility of management and has been derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as whole. The information on pages 36-37 is propagated from information in the audited financial statements, but we take no responsibility for the accuracy of those calculations. The Report on Shared Services or Outsourcing on page 38 contains unaudited information concerning prior, current, and future year expenditures which was provided by the District. The Administrative Cost Worksheet on page 39 contains unaudited information concerning the current year budget which was provided by the District. The actual expenditure information on this page is fairly stated in all material respects in relation to the financial statements taken as a whole. The average daily attendance figure, included in the computation of operating expense per pupil on page 34 and per capital tuition charges on page 35, and the Schedule of Funding Progress relative to the Illinois Municipal Retirement Fund, have not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on them.



Gassensmith & Michalesko, Ltd.  
Certified Public Accountants

August 31, 2022

**Independent Auditor's Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial  
Statements Performed in Accordance with Government Auditing Standards**

To the Board of Education  
Lockport Elementary School District No. 91  
Lockport, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of Lockport Elementary School District No. 91 (District) as of and for the year ended June 30, 2022, and have issued our report thereon dated August 31, 2022. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

**Internal Control Over Financial Reporting**

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

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a



material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

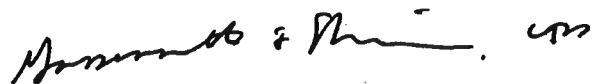
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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



Gassensmith & Michalesko, Ltd.  
Certified Public Accountants

August 31, 2022

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES  
ARISING FROM CASH TRANSACTIONS - REGULATORY BASIS  
JUNE 30, 2022

	<u>Educational</u>	<u>Operations and Maintenance</u>	<u>Debt Services</u>	<u>Transportation</u>	<u>Municipal Retirement/ Social Security</u>
<b>Assets</b>					
Cash	6,386,536	482,751	184,420	406,144	374,424
Cash - Activity Funds	68,250	-	-	-	-
General Fixed Assets					
Land	-	-	-	-	-
Buildings	-	-	-	-	-
Improvements Other Than Buildings	-	-	-	-	-
Capitalized Equipment	-	-	-	-	-
Amount Available In Debt Service Fund	-	-	-	-	-
Amount To Be Provided For					
Payment Of Bonds	-	-	-	-	-
Payment Of Other Long-Term Debt	-	-	-	-	-
Total Assets And Other Debits	<u>6,454,786</u>	<u>482,751</u>	<u>184,420</u>	<u>406,144</u>	<u>374,424</u>
<b>LIABILITIES AND FUND EQUITY AND OTHER CREDITS</b>					
<b>Liabilities</b>					
General Obligation Bonds Payable	-	-	-	-	-
Other Noncurrent Liabilities	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Reserved	68,250	-	-	-	-
Unreserved	6,386,536	482,751	184,420	406,144	374,424
Investment In General Fixed Assets	-	-	-	-	-
Total Fund Balances	<u>6,454,786</u>	<u>482,751</u>	<u>184,420</u>	<u>406,144</u>	<u>374,424</u>
Total Liabilities and Fund Balances	<u>6,454,786</u>	<u>482,751</u>	<u>184,420</u>	<u>406,144</u>	<u>374,424</u>

The accompanying notes are an integral part of these financial statements.

<u>Capital Projects</u>	<u>Working Cash</u>	<u>Tort</u>	<u>Fire Prevention and Safety</u>	<u>General Fixed Assets</u>	<u>General Long Term Debt</u>	<u>Total (Memorandum Only)</u>
53,477	412,183	31,292	28,386	-	-	8,359,613
-	-	-	-	-	-	68,250
-	-	-	-	40,960	-	40,960
-	-	-	-	10,951,430	-	10,951,430
-	-	-	-	1,843,652	-	1,843,652
-	-	-	-	1,578,253	-	1,578,253
-	-	-	-	-	184,420	184,420
-	-	-	-	-	2,355,580	2,355,580
-	-	-	-	-	-	-
<u>53,477</u>	<u>412,183</u>	<u>31,292</u>	<u>28,386</u>	<u>14,414,295</u>	<u>2,540,000</u>	<u>25,382,158</u>
-	-	-	-	-	2,540,000	2,540,000
-	-	-	-	-	-	-
-	-	-	-	-	2,540,000	2,540,000
-	-	-	-	-	-	68,250
53,477	412,183	31,292	28,386	-	-	8,359,613
-	-	-	-	14,414,295	-	14,414,295
<u>53,477</u>	<u>412,183</u>	<u>31,292</u>	<u>28,386</u>	<u>14,414,295</u>	<u>-</u>	<u>22,842,158</u>
<u>53,477</u>	<u>412,183</u>	<u>31,292</u>	<u>28,386</u>	<u>14,414,295</u>	<u>2,540,000</u>	<u>25,382,158</u>

The accompanying notes are an integral part of these financial statements.

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

STATEMENT OF REVENUE RECEIVED, EXPENDITURES DISBURSED,  
OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCES -  
ALL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Educational	Operations and Maintenance	Debt Services	Transportation
<b>RECEIPTS</b>				
Local Sources	5,075,040	1,002,559	615,933	181,558
State Sources	1,179,304	50,000	-	122,002
Federal Sources	668,184	-	-	-
State On-Behalf Of Payments	1,732,196	-	-	-
Total Receipts	8,654,724	1,052,559	615,933	303,560
<b>DISBURSEMENTS</b>				
Current:				
Instruction	3,538,789	-	-	-
Support Services	1,888,171	1,220,327	-	54,540
Community Services	10,921	-	-	-
Payments To Other Governments	786,616	-	-	430,585
Debt Service:				
Interest And Fees	-	-	77,286	-
Principal	-	-	555,000	-
Intergovernmental:				
State On-Behalf Of Payments	1,732,196	-	-	-
Total Disbursements	7,956,693	1,220,327	632,286	485,125
Excess (Deficiency) Of Receipts Over Disbursements	698,031	(167,768)	(16,353)	(181,565)
<b>OTHER FINANCING SOURCES (USES)</b>				
Permanent Transfer In	-	-	54,648	-
Permanent Transfer Out	-	(54,648)	-	-
Sale of fixed assets	4,400	-	-	-
Total Other Financing Sources (Uses)	4,400	(54,648)	54,648	-
Excess (Deficiency) Of Receipts And Other Financing Sources Over Disbursements And Other Financing Uses	702,431	(222,416)	38,295	(181,565)
Fund Balance, Beginning Of Year	5,752,355	705,167	146,125	587,709
Fund Balance, End Of Year	6,454,786	482,751	184,420	406,144

The accompanying notes are an integral part of these statements.

## Statement 2

Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention and Safety	Total (Memorandum Only)
253,387	-	12,557	69,033	5,208	7,215,275
-	-	-	-	-	1,351,306
-	-	-	-	-	668,184
-	-	-	-	-	1,732,196
<u>253,387</u>	<u>-</u>	<u>12,557</u>	<u>69,033</u>	<u>5,208</u>	<u>10,966,961</u>
65,240	-	-	-	-	3,604,029
142,604	-	-	62,858	-	3,368,500
787	-	-	-	-	11,708
-	-	-	-	-	1,217,201
-	-	-	-	-	77,286
-	-	-	-	-	555,000
-	-	-	-	-	1,732,196
<u>208,631</u>	<u>-</u>	<u>-</u>	<u>62,858</u>	<u>-</u>	<u>10,565,920</u>
44,756	-	12,557	6,175	5,208	401,041
-	-	-	-	-	54,648
-	-	-	-	-	(54,648)
-	-	-	-	-	4,400
-	-	-	-	-	4,400
44,756	-	12,557	6,175	5,208	405,441
<u>329,668</u>	<u>53,477</u>	<u>399,626</u>	<u>25,117</u>	<u>23,178</u>	<u>8,022,422</u>
<u>374,424</u>	<u>53,477</u>	<u>412,183</u>	<u>31,292</u>	<u>28,386</u>	<u>8,427,863</u>

The accompanying notes are an integral part of these financial statements.

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

STATEMENT OF REVENUE RECEIVED - ALL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>Educational</u>	<u>Operations and Maintenance</u>	<u>Debt Services</u>
Revenue Received:			
Ad Valorem Taxes Levied By Local Education Agency			
General Levy	4,570,709	941,984	613,641
Tort Immunity Levy	-	-	-
Special Education Levy	51,319	-	-
Social Security/Medicare Only Levy	-	-	-
Other Tax Levies	7,357	-	-
Payments In Lieu Of Taxes			
Corporate Personal Property Replacement Taxes	287,648	-	-
Earnings On Investments			
Interest On Investments	10,247	-	-
Food Service			
Sales To Pupils - Lunch	204	-	-
District/School Activity Income			
Admissions - Athletic	4,597	-	-
Fees	8,316	-	-
School Activity Revenue	52,718	-	-
Textbook Income			
Rentals - Regular Textbook	57,982	-	-
Other Revenue From Local Sources			
Rentals	-	52,000	-
Contributions And Donations From Private Sources	1,942	-	-
Impact Fees From Municipal Or County Governments	-	2,363	-
Services Provided Other LEAs	-	-	-
Payments of Surplus Moneys from TIF Districts	17,791	3,454	2,292
Refund Prior Years' Expenditures	-	-	-
Other Local Revenues	4,210	2,758	-
Total Receipts From Local Sources	<u>5,075,040</u>	<u>1,002,559</u>	<u>615,933</u>
Flow-Through Receipts/Revenues from one LEA to Another LEA			
Flow-Through Revenue From State Sources	-	-	-
Flow-Through Revenue From Federal Sources	-	-	-
Total Flow-Through Receipts/Revenues from one LEA to Another LEA	<u>-</u>	<u>-</u>	<u>-</u>

The accompanying notes are an integral part of these statements.

## Statement 3

<u>Transportation</u>	<u>Municipal Retirement/ Social Security</u>	<u>Capital Projects</u>	<u>Working Cash</u>	<u>Tort</u>	<u>Fire Prevention and Safety</u>	<u>Total (Memorandum Only)</u>
180,967	157,097	-	12,454	-	5,188	6,482,040
-	-	-	-	68,824	-	68,824
-	-	-	-	-	-	51,319
-	95,387	-	-	-	-	95,387
-	-	-	-	-	-	7,357
-	-	-	-	-	-	287,648
-	-	-	55	-	-	10,302
-	-	-	-	-	-	204
-	-	-	-	-	-	4,597
-	-	-	-	-	-	8,316
-	-	-	-	-	-	52,718
-	-	-	-	-	-	57,982
-	-	-	-	-	-	52,000
-	-	-	-	-	-	1,942
-	-	-	-	-	-	2,363
-	-	-	-	-	-	-
591	903	-	48	209	20	25,308
-	-	-	-	-	-	-
-	-	-	-	-	-	6,968
<u>181,558</u>	<u>253,387</u>	<u>-</u>	<u>12,557</u>	<u>69,033</u>	<u>5,208</u>	<u>7,215,275</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

(Continued)

The accompanying notes are an integral part of these financial statements.

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

STATEMENT OF REVENUE RECEIVED - ALL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>Educational</u>	<u>Operations and Maintenance</u>	<u>Debt Services</u>
Receipts From State Sources			
Unrestricted Grants-In-Aid			
Evidence Based Funding - Sec. 18-8.15	1,020,139	-	-
Restricted Grants-In-Aid			
Special Education - Private Facility	63,908	-	-
Special Education - Orphanage - Individual	22,011	-	-
State Free Lunch And Breakfast	6,296	-	-
Transportation - Regular/Vocational	-	-	-
Transportation - Special Education	-	-	-
Early Childhood - Block Grant	66,000	-	-
School Infrastructure - Maintenance	-	50,000	-
Other Restricted Revenue From State Sources	950	-	-
Total Receipts From State Sources	<u>1,179,304</u>	<u>50,000</u>	<u>-</u>
Receipts From Federal Sources			
Unrestricted Grants-In-Aid Received Directly From Federal Government			
Other Unrestricted Grants-In-Aid	20,000	-	-
Restricted Grants-In-Aid Received From Federal Government Thru The State			
National School Lunch Program	241,767	-	-
School Breakfast Program	58,598	-	-
Title I - Low Income	53,065	-	-
Title IV - Safe And Drug Free Schools - Formula	7,469	-	-
Federal - Special Education - Preschool Flow - Through	1,669	-	-
Federal - Special Education - IDEA - Flow Through / Low Incidence	73,519	-	-
Federal - Special Education - IDEA - Room And Board	-	-	-
Title II - Teacher Quality	4,506	-	-
Medicaid Matching Funds - Administrative Outreach	16,410	-	-
Medicaid Matching Funds - Fee-For-Service Program	36,733	-	-
Other Restricted Revenue From Federal Sources	154,448	-	-
Total Receipts From Federal Sources	<u>668,184</u>	<u>-</u>	<u>-</u>
Total Direct Receipts	<u>6,922,528</u>	<u>1,052,559</u>	<u>615,933</u>

The accompanying notes are an integral part of these statements.



## Statement 3

<u>Transportation</u>	<u>Municipal Retirement/ Social Security</u>	<u>Capital Projects</u>	<u>Working Cash</u>	<u>Tort</u>	<u>Fire Prevention and Safety</u>	<u>Total (Memorandum Only)</u>
-	-	-	-	-	-	1,020,139
-	-	-	-	-	-	63,908
-	-	-	-	-	-	22,011
-	-	-	-	-	-	6,296
4	-	-	-	-	-	4
121,998	-	-	-	-	-	121,998
-	-	-	-	-	-	66,000
-	-	-	-	-	-	50,000
-	-	-	-	-	-	950
<u>122,002</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,351,306</u>
-	-	-	-	-	-	20,000
-	-	-	-	-	-	241,767
-	-	-	-	-	-	58,598
-	-	-	-	-	-	53,065
-	-	-	-	-	-	7,469
-	-	-	-	-	-	1,669
-	-	-	-	-	-	73,519
-	-	-	-	-	-	-
-	-	-	-	-	-	4,506
-	-	-	-	-	-	16,410
-	-	-	-	-	-	36,733
-	-	-	-	-	-	154,448
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>668,184</u>
<u>303,560</u>	<u>253,387</u>	<u>-</u>	<u>12,557</u>	<u>69,033</u>	<u>5,208</u>	<u>9,234,765</u>

The accompanying notes are an integral part of these financial statements.

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

Statement 4

STATEMENT OF EXPENDITURES DISBURSED  
(AND COMPARISON WITH BUDGET)  
EDUCATIONAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Expenditures Disbursed:	Actual	Budget	Unexpended Budget
Instruction			
Regular Programs			
Salaries	1,956,933	2,020,902	63,969
Employee Benefits	209,077	228,333	19,256
Purchased Services	24,229	6,000	(18,229)
Supplies And Materials	107,323	222,045	114,722
Capital Outlay	14,037	16,375	2,338
Other Objects	7,159	7,159	-
Non-Capitalized Equipment	51,163	5,000	(46,163)
Total Regular Programs	2,369,921	2,505,814	135,893
Pre-K Programs			
Salaries	73,192	78,235	5,043
Employee Benefits	723	949	226
Purchased Services	2,420	3,220	800
Supplies And Materials	7,776	1,687	(6,089)
Total Pre-K Programs	84,111	84,091	(20)
Special Education Programs			
Salaries	395,466	392,916	(2,550)
Employee Benefits	29,654	30,402	748
Purchased Services	4,460	8,355	3,895
Supplies And Materials	1,711	6,100	4,389
Total Special Education Programs	431,291	437,773	6,482
Remedial And Supplemental Programs K-12			
Salaries	144,108	174,178	30,070
Employee Benefits	24,545	28,088	3,543
Purchased Services	210	-	(210)
Supplies And Materials	4,090	34,312	30,222
Total Remedial And Supplemental Programs K-12	172,953	236,578	63,625
Interscholastic Programs			
Salaries	63,528	82,536	19,008
Employee Benefits	694	1,281	587
Purchased Services	11,403	11,945	542
Supplies And Materials	3,642	8,115	4,473
Other Objects	3,146	4,800	1,654
Total Interscholastic Programs	82,413	108,677	26,264
Summer School Programs			
Salaries	60,488	92,113	31,625
Employee Benefits	559	776	217
Supplies And Materials	1,103	8,984	7,881
Total Summer School Programs	62,150	101,873	39,723

The accompanying notes are an integral part of these financial statements.

## LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

Statement 4  
(continued)STATEMENT OF EXPENDITURES DISBURSED  
(AND COMPARISON WITH BUDGET)

## EDUCATIONAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Actual	Budget	Unexpended Budget
Expenditures Disbursed:			
Gifted Programs			
Salaries	60,093	60,093	-
Employee Benefits	7,108	7,259	151
Supplies And Materials	765	820	55
Total Gifted Programs	67,966	68,172	206
Bilingual Programs			
Salaries	24,240	24,240	-
Employee Benefits	4,882	4,962	80
Supplies And Materials	249	317	68
Total Bilingual Programs	29,371	29,519	148
Regular K-12 Programs - Private Tuition			
Other Objects	1,077	2,000	923
Special Education Programs K-12 - Private Tuition			
Other Objects	186,752	223,061	36,309
Total Special Education Programs K-12 -			
Private Tuition Programs	187,829	225,061	37,232
Student Activity Fund Expenditures	50,784	-	(50,784)
Total Instruction	3,538,789	3,797,558	258,769
Support Services			
Support Services - Pupils			
Attendance And Social Work Services			
Salaries	145,296	143,238	(2,058)
Employee Benefits	10,402	10,753	351
Purchased Services	8,796	58,889	50,093
Supplies and Materials	112	1,116	1,004
Total Social Work Services	164,606	213,996	49,390
Guidance Services			
Salaries	-	1,600	1,600
Employee Benefits	25	24	(1)
Total Guidance Services	25	1,624	1,599
Health Services			
Salaries	56,463	88,569	32,106
Employee Benefits	2,585	2,506	(79)
Purchased Services	400	1,500	1,100
Supplies And Materials	6,754	7,177	423
Total Health Services	66,202	99,752	33,550
Psychological Services			
Salaries	55,000	55,000	-
Employee Benefits	747	913	166
Purchased Services	1,340	550	(790)
Supplies and Materials	3,251	4,970	1,719
Total Psychological Services	60,338	61,433	1,095

The accompanying notes are an integral part of these financial statements.

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

Statement 4  
(continued)

STATEMENT OF EXPENDITURES DISBURSED  
(AND COMPARISON WITH BUDGET)  
EDUCATIONAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Expenditures Disbursed:	Actual	Budget	Unexpended Budget
Speech Pathology & Audiology			
Salaries	59,859	56,560	(3,299)
Employee Benefits	11,451	11,586	135
Purchased Services	105,293	98,460	(6,833)
Supplies and Materials	-	-	-
Total Speech Pathology & Audiology	176,603	166,606	(9,997)
Other Support Services - Pupils			
Salaries	14,091	61,250	47,159
Employee Benefits	194	915	721
Purchased Services	-	-	-
Supplies and Materials	3,455	9,683	6,228
Total Other Support Services - Pupils	17,740	71,848	54,108
Total Support Services - Pupils	485,514	615,259	129,745
Improvement Of Instruction Services			
Salaries	93,186	95,514	2,328
Employee Benefits	18,815	22,963	4,148
Purchased Services	14,556	37,166	22,610
Supplies And Materials	947	2,000	1,053
Total Improvement Of Instruction Services	127,504	157,643	30,139
Educational Media Services			
Salaries	164,303	165,539	1,236
Employee Benefits	22,840	22,840	-
Supplies And Materials	3,661	5,064	1,403
Total Educational Media Services	190,804	193,443	2,639
Assessment And Testing			
Salaries	390	391	1
Employee Benefits	5	5	-
Supplies And Materials	7,509	7,509	-
Total Assessment And Testing	7,904	7,905	1
Total Support Services - Instructional Staff	326,212	358,991	32,779
Board Of Education Services			
Salaries	6,835	3,460	(3,375)
Purchased Services	27,317	42,149	14,832
Supplies And Materials	14,178	24,000	9,822
Other Objects	4,891	8,755	3,864
Total Board Of Education Services	53,221	78,364	25,143

The accompanying notes are an integral part of these financial statements.

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

Statement 4  
(continued)

STATEMENT OF EXPENDITURES DISBURSED  
(AND COMPARISON WITH BUDGET)  
EDUCATIONAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Expenditures Disbursed:	Actual	Budget	Unexpended Budget
Executive Administration Services			
Salaries	153,000	153,000	-
Employee Benefits	38,725	39,798	1,073
Purchased Services	1,520	2,100	580
Supplies And Materials	-	1,000	1,000
Other Objects	1,517	3,000	1,483
Total Executive Administration Services	194,762	198,898	4,136
Special Area Administrative			
Salaries	1,500	1,500	-
Total Special Area Administrative	1,500	1,500	-
Tort Immunity Services			
Purchased Services	231	10,000	9,769
Total Tort Immunity Services			
Total Support Services - General Administration	249,714	288,762	39,048
Support Services - School Administration			
Office Of The Principal Services			-
Salaries	331,852	342,197	10,345
Employee Benefits	76,973	86,394	9,421
Purchased Services	4,052	6,500	2,448
Supplies And Materials	6,423	13,813	7,390
Total Office Of The Principal Services	419,300	448,904	29,604
Support Services - Business:			
Fiscal Services			
Salaries	49,386	52,794	3,408
Employee Benefits	15,663	15,663	-
Purchased Services	31,504	30,705	(799)
Supplies And Materials	989	5,820	4,831
Total Fiscal Services	97,542	104,982	7,440

The accompanying notes are an integral part of these financial statements.

## LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

Statement 4  
(continued)STATEMENT OF EXPENDITURES DISBURSED  
(AND COMPARISON WITH BUDGET)

## EDUCATIONAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Actual	Budget	Unexpended Budget
Expenditures Disbursed:			
Operation & Maintenance of Plant Services			
Purchased Services	31,934	36,000	4,066
Supplies And Materials	-	2,000	2,000
Capital Outlay	-	-	-
Noncapitalized Equipment	-	-	-
Total Operation & Maintenance of Plant Services	<u>31,934</u>	<u>38,000</u>	<u>6,066</u>
Food Services			
Salaries	73,717	75,374	1,657
Purchased Services	15	800	785
Supplies And Materials	203,395	207,400	4,005
Other Objects	730	1,550	820
Noncapitalized Equipment	98	200	102
Total Food Services	<u>277,955</u>	<u>285,324</u>	<u>7,369</u>
Total Support Services - Business	<u>407,431</u>	<u>428,306</u>	<u>20,875</u>
Total Support Services	<u>1,888,171</u>	<u>2,140,222</u>	<u>252,051</u>
Community Services			
Salaries	10,717	13,570	2,853
Employee Benefits	4	6	2
Purchased Services	-	28,421	28,421
Supplies and Materials	200	600	400
Total Community Services	<u>10,921</u>	<u>42,597</u>	<u>31,676</u>
Payments To Other Governments			
Payments For Special Education Programs			
Purchased Services	635,431	602,633	(32,798)
Other Payments to Other Governments	-	1,000	1,000
Other Objects	151,185	124,500	(26,685)
Total Payments To Other Governments	<u>786,616</u>	<u>728,133</u>	<u>(58,483)</u>
Total Expenditures	<u>6,224,497</u>	<u>6,708,510</u>	<u>484,013</u>

The accompanying notes are an integral part of these financial statements.

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

Statement 5

STATEMENT OF EXPENDITURES DISBURSED  
(AND COMPARISON WITH BUDGET)  
OPERATIONS AND MAINTENANCE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Unexpended Budget</u>
Expenditures Disbursed:			
Supporting Services:			
Operation and Maintenance of			
Plant Services:			
Salaries	247,572	279,062	31,490
Employee Benefits	46,607	56,339	9,732
Purchased Services	202,459	449,600	247,141
Supplies and Materials	264,625	303,344	38,719
Capital Outlay	268,155	72,778	(195,377)
Non-Capitalized Equipment	190,909	186,292	(4,617)
Total Support Services - Business	<u>1,220,327</u>	<u>1,347,415</u>	<u>127,088</u>
Total Expenditures	<u>1,220,327</u>	<u>1,347,415</u>	<u>127,088</u>

The accompanying notes are an integral part of these financial statements.

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

Statement 6

STATEMENT OF EXPENDITURES DISBURSED  
(AND COMPARISON WITH BUDGET)  
DEBT SERVICES FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Unexpended Budget</u>
Expenditures Disbursed:			
Debt Services:			
Debt Service - Interest	74,848	74,851	3
Debt Service - Bond Principal	555,000	555,000	-
Debt Service - Other	<u>2,438</u>	<u>16,036</u>	<u>13,598</u>
Total Debt Services	<u>632,286</u>	<u>645,887</u>	<u>13,601</u>
Total Expenditures	<u>632,286</u>	<u>645,887</u>	<u>13,601</u>

The accompanying notes are an integral part of these financial statements.



LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

Statement 7

STATEMENT OF EXPENDITURES DISBURSED  
(AND COMPARISON WITH BUDGET)  
TRANSPORTATION FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Unexpended Budget</u>
Expenditures Disbursed:			
Supporting Services:			
Support Services - Business			
Pupil Transportation Services:			
Purchased Services	<u>53,076</u>	<u>67,120</u>	<u>14,044</u>
Total Pupil Transportation Services	<u>53,076</u>	<u>67,120</u>	<u>14,044</u>
Other Support Services:			
Purchased Services	<u>1,464</u>	<u>4,000</u>	<u>2,536</u>
Total Supporting Services	<u>54,540</u>	<u>71,120</u>	<u>16,580</u>
Community Services:			
Purchased Services	<u>-</u>	<u>100</u>	<u>100</u>
Non programmed Charges:			
Payments to Other Governmental Units (In-state):			
Payments for Special Education Programs:			
Purchased Services	<u>430,585</u>	<u>500,000</u>	<u>69,415</u>
Total Expenditures	<u>485,125</u>	<u>571,220</u>	<u>86,095</u>

The accompanying notes are an integral part of these financial statements.

## LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

Statement 8

STATEMENT OF EXPENDITURES DISBURSED  
(AND COMPARISON WITH BUDGET)  
MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Actual	Budget	Unexpended Budget
Expenditures Disbursed:			
Instruction:			
Regular Programs:			
Employee Benefits	28,988	45,805	16,817
Pre-K Programs:			
Employee Benefits	4,465	5,216	751
Special Education Programs:			
Employee Benefits	20,425	21,624	1,199
Educationally Deprived/Remedial Programs:			
Employee Benefits	5,387	12,053	6,666
Interscholastic Programs:			
Employee Benefits	1,685	2,192	507
Summer School Programs:			
Employee Benefits	3,104	3,782	678
Bilingual Programs:			
Employee Benefits	334	871	537
Gifted Programs:			
Employee Benefits	852	351	(501)
Total Instruction	<u>65,240</u>	<u>91,894</u>	<u>26,654</u>
Supporting Services:			
Support Services - Pupils			
Attendance & Social Work:			
Employee Benefits	9,665	11,194	1529
Guidance Services:			
Employee Benefits	22	23	1
Health Services:			
Employee Benefits	11,396	17,115	5,719
Speech Pathology & Audiology Services:			
Employee Benefits	785	798	13
Psychological Services			
Employee Benefits	-	820	820
Other Support Services - Pupils:			
Employee Benefits	407	515	108
Total Support Services - Pupils	<u>22,275</u>	<u>30,465</u>	<u>8,190</u>
Support Services - Instructional Staff:			
Educational Media Services:			
Employee Benefits	30,772	31,248	476
Improvement of Instruction Services:			
Employee Benefits	1,183	1,385	202
Total Support Services - Instructional Staff	<u>31,955</u>	<u>32,633</u>	<u>678</u>

The accompanying notes are an integral part of these financial statements.

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

Statement 8  
(continued)

STATEMENT OF EXPENDITURES DISBURSED  
(AND COMPARISON WITH BUDGET)  
MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Actual	Budget	Unexpended Budget
Support Services - General Administration:			
Board of Education Services:			
Employee Benefits	1,273	1,353	80
Executive Administration Services:			
Employee Benefits	4,716	4,440	(276)
Service Area Administrative Services:			
Employee Benefits	-	297	297
Total Support Services - General Admin.	5,989	6,090	101
Support Services - School Administration:			
Office of the Principal Services:			
Employee Benefits	22,165	24,359	2,194
Total Support Services - School Admin	22,165	24,359	2,194
Support Services - Business			
Fiscal Services:			
Employee Benefits	9,549	10,454	905
Operation and Maintenance of Plant Services:			
Employee Benefits	40,291	50,309	10,018
Food Services:			
Employee Benefits	10,380	11,800	1,420
Total Support Services - Business	60,220	72,563	11,438
Total Support Services	142,604	166,110	22,601
Community Services:			
Employee Benefits	787	2,727	1,940
Total Expenditures	208,631	260,731	51,195

The accompanying notes are an integral part of these financial statements.

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

Statement 9

STATEMENT OF EXPENDITURES DISBURSED  
(AND COMPARISON WITH BUDGET)  
CAPITAL PROJECTS FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Unexpended Budget</u>
Expenditures Disbursed:			
Supporting Services:			
Support Services - Business			
Facilities Acquisition & Construction			
Services:			
Purchased Services	-	-	-
Capital Outlay	-	-	-
Total Facilities Acquisition &			
Construction Services	-	-	-
Total Expenditures	-	-	-

The accompanying notes are an integral part of these financial statements.

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

Statement 10

STATEMENT OF EXPENDITURES DISBURSED  
(AND COMPARISON WITH BUDGET)  
TORT FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Unexpended Budget</u>
Expenditures Disbursed:			
Supporting Services:			
Support Services - General Administration:			
Workers' Compensation or Workers'			
Occupation Disease Act Payments:			
Purchased Services	22,085	-	(22,085)
Insurance Regular:			
Purchased Services	38,572	69,320	30,748
Educational, Inspection, Supervisory Services			
Related to Loss Prevention or Reduction:			
Purchased Services	2,201	-	(2,201)
Legal Services:			
Purchased Services	-	9,000	9,000
Total Support Services - General Administration	<u>62,858</u>	<u>78,320</u>	<u>15,462</u>
Total Expenditures	<u>62,858</u>	<u>78,320</u>	<u>15,462</u>

The accompanying notes are an integral part of these financial statements.

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

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Note #1 Summary of Significant Accounting Policies

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

A. Principles Used to Determine Scope of the Reporting Entity

The District's reporting entity includes the District's governing board and all related organizations for which the District exercises oversight responsibility.

Component Units

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

Joint agreements have been determined not to be part of the reporting entity after applying the manifesting of oversight, scope of public service and special financing relationships criteria and are, therefore, excluded from the accompanying financial statements because the District does not control the assets, operations or management of the joint agreements. In addition, the District is not aware of any entity which would exercise such oversight as to result in the District being considered a component unit of the entity.

B. Basis of Presentation - Fund Accounting

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

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

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Note #1 Summary of Significant Accounting Policies (continued)

B. Basis of Presentation - Fund Accounting (continued)

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, revenue received and expenditures disbursed. The District maintains individual funds required by the State of Illinois. The various funds are summarized by type in the financial statements.

These funds are grouped as required for reports filed with the Illinois State Board of Education. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds and account groups are used by the District:

Governmental Funds -

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

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

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

The Transportation Fund and the Illinois Municipal Retirement/Social Security Fund, are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

The Capital Projects Fund is used to account for the financial resources to be used for the acquisition or construction of, and/or additions to, major capital facilities.

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

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Note #1 Summary of Significant Accounting Policies (continued)

B. Basis of Presentation - Fund Accounting (continued)

Governmental Funds - (continued)

The Working Cash Fund accounts for financial resources held by the District to be used for temporary interfund loans to other funds.

The Tort Fund accounts for financial resources to be used for the payment of insurance and tort related expenses.

The Fire Prevention and Safety Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Trust Funds).

Fiduciary Funds

Fiduciary funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds.

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

Governmental Funds - Measurement Focus

The financial statements of all funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position rather than upon net income determination. This means that only current assets and current liabilities are generally included in their columns on the Statement of Assets and Other Debits, Liabilities and Fund Equity and Other Credits – Arising from Cash Transactions – All Funds and Account Groups. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.



LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

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Note #1 Summary of Significant Accounting Policies (continued)

B. Basis of Presentation - Fund Accounting (continued)

General Fixed Assets and General Long-term Debt Account Group

Capital assets purchased or acquired with an original cost of \$1,500 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. The District records purchases of property and equipment as expenditures of various funds when paid. The District maintains a detailed list of property and equipment purchased for insurance purposes.

No depreciation has been provided on fixed assets in these financial statements. Current depreciation of \$320,545 has been utilized for the calculation of the per capita tuition charge and accumulated depreciation totaling \$7,749,019 has been reported on the Illinois Local Education Agency annual financial report (ISBE Form 50-35). Depreciation has been computed over the estimated useful lives of the assets using the straight-line method.

The estimated useful lives are as follows:

Buildings	50 years
Improvements	20 years
Transportation Equipment	5 years
Other Equipment	3 - 10 years

Long-term liabilities expected to be financed from Debt Service Funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. Proceeds from sales of bonds are included as receipts in the appropriate fund on the date received. Related principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

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

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

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Note #1 Summary of Significant Accounting Policies (continued)

C. Basis of Accounting

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

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

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

D. Budgets and Budgetary Accounting

The budget for all Governmental Funds is prepared on the cash basis of accounting which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, Paragraph 17.1 of the Illinois Compiled Statutes. The budget was passed on September 14, 2021. The budget was amended on June 7, 2022.

For each fund, total fund expenditures may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year. The District follows these procedures in establishing the budgetary data reflected on the financial statements:

1. Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures disbursed and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

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Note #1 Summary of Significant Accounting Policies (continued)

D. Budgets and Budgetary Accounting (continued)

3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year.
5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

E. Cash and Cash Equivalents

Cash includes amounts in demand deposits and interest-bearing demand deposits and time deposit (savings) accounts. Cash equivalents include amounts in time deposits and other investments with original maturities of less than 90 days.

F. Investments

Investments are stated at cost or amortized costs, which approximates market. The District, under 30 ILCS 235/2, may legally invest in all securities guaranteed by the full faith and credit of the United States, as well as interest-bearing savings accounts, certificates of deposit or time deposits constituting direct obligations of banks insured by FDIC. The District may also invest in short-term obligations of the Federal National Mortgage Association, the Public Treasurer's Investment Pool as well as all interest-bearing obligations of the State of Illinois.

G. Total Memorandum Only

The "Total Memorandum Only" column represents the aggregation (by addition) of the line-item amounts reported for each fund type and account group. No consolidations or other eliminations were made in arriving at the totals; thus they do not present consolidated information.

These totals are presented only to facilitate financial analysis and are not intended to reflect the financial position or results of operations of the District as a whole.

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

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Note #2 Property Taxes

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. The 2021 levy was passed by the Board on December 14, 2021. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments on June 1 and September 1. The District receives significant distributions of tax receipts approximately one month after these due dates. The balance of taxes shown in these financial statements are from the 2020 and prior tax levies. The following are the tax rates applicable to the various levies per \$100 of assessed valuation:

	Maximum	Actual 2021	Actual 2020
	<u>Rate</u>	<u>Rate</u>	<u>Rate</u>
Educational	None	2.3644	2.4759
Operations & Maintenance	0.5500	0.5101	0.4869
Transportation	None	0.1075	0.0833
Bond and Interest	None	0.3269	0.3230
Municipal Retirement	None	0.0860	0.0802
Social Security	None	0.0537	0.0471
Tort Immunity	None	0.0430	0.0294
Special Education	0.4000	0.0267	0.0277
Working Cash	0.0500	0.0065	0.0067
Fire Prevention/Safety	0.1000	0.0027	0.0028
Unemployment	None	0.0038	0.0040
PA102 0519ADJ	None	<u>0.0055</u>	<u>0.0040</u>
Total		<u>3.5368</u>	<u>3.5710</u>

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

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Note #3 Fund Balance Reporting

In a prior year, the District implemented, "Fund Balance Reporting and Governmental Fund Type Definitions". This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints:

A. **Nonspendable Fund Balance**

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

B. **Restricted Fund Balance**

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

1. **Special Education**

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

2. **Unemployment**

Cash receipts and the related cash disbursement of this restricted tax levy are accounted for in the Educational Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in cumulative restricted fund balance of \$65,898.

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

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Note #3 Fund Balance Reporting (continued)

B. Restricted Fund Balance (continued)

3. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational and Transportation Funds. At June 30, 2022, expenditures disbursed exceeded revenue received from state grants, resulting in no restricted balances.

4. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. At June 30, 2022, expenditures disbursed from federal grants exceeded revenues received for those specific purposes resulting in no restricted fund balance.

5. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenue received did not exceed expenditures disbursed for this purpose, resulting in no restricted fund balance.

C. Committed Fund Balance

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

The School Board commits fund balance by making motions or passing resolutions to adopt policy or approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

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Note #3 Fund Balance Reporting (continued)

C. Committed Fund Balance (continued)

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2022, there is no committed fund balance for this purpose.

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the governments' intent to be used for a specific purpose but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the financial committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes.

At June 30, 2022, there \$68,250 assigned fund balances for Student Activity Funds.

E. Unassigned Fund Balance

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

F. Regulatory - Fund Balance Definitions

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

G. Expenditures of Fund Balance

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

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

Note #3 Fund Balance Reporting (continued)

H. Reconciliation of Fund Balance Reporting

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

<u>Fund</u>	<u>Generally Accepted Accounting Principles</u>					<u>Regulatory Basis</u>	
	<u>Nonspend- able</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	<u>Financial Statements - Reserved</u>	<u>Financial Statements - Unreserved</u>
Educational	-	65,800	-	68,250	6,320,736	68,250	6,386,536
Operations & Maintenance	-	482,751	-	-	-	-	482,751
Debt Service	-	184,420	-	-	-	-	184,420
Transportation	-	406,144	-	-	-	-	406,144
Municipal Retirement	-	374,424	-	-	-	-	374,424
Capital Projects	-	53,477	-	-	-	-	53,477
Working Cash	-	-	-	-	412,183	-	412,183
Tort Liability	-	31,292	-	-	-	-	31,292
Fire Prevention & Safety	-	28,386	-	-	-	-	28,386

Note #4 Deposits and Investments

The District is allowed to invest in securities as authorized by the District's investment policy, Sections 2 and 6 of the Public Funds Investment Act (30 ILCS 235) and Section 8-7 of the School Code of Illinois. These include the following items:

1. bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest;
2. interest-bearing savings accounts, interest-bearing certificates of deposits or interest-bearing time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act;



LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

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Note #4 Deposits and Investments (continued)

3. money market mutual funds registered under the Investment Company Act of 1940, provided that the portfolio of any such money market mutual fund is limited to obligations described in (1) or (2) above and to agreements to repurchase such obligations;
4. the Illinois Funds. Any public agency may also invest any public funds in a fund managed, operated and administered by a bank, subsidiary of a bank or subsidiary of a bank holding company or use the services of such an entity to hold and invest or advise regarding the investment of any public funds;
5. the Illinois School District Liquid Asset Fund Plus;
6. any investment as authorized by the Public Funds Investment Act and Acts amendatory thereto. Paragraph 6 supersedes paragraphs 1-5 and controls in the event of conflict.

**Custodial Credit Risk Related to Deposits with Financial Institutions**

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

The District's investment policy states the preferred method for safekeeping of collateral is to have securities registered in the District's name and held by a third-party custodian.

At June 30, 2022, the carrying amount of the District's deposits with financial institutions, which includes demand deposits, savings accounts, repurchase agreements and certificates of deposit was \$156,442 (includes activity funds of \$68,250) and the bank balance was \$577,769 (includes activity funds of \$71,930). As of June 30, 2022, all of the bank balances are insured or collateralized with securities held by the pledging financial institution's trust department or agent in the District's name.

**Interest Rate Risk-**The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The following schedule reports the fair value and Interest Rate Risk. The District does not have a formal investment policy that limits investment

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

Note #4 Deposits and Investments (continued)

Custodial Credit Risk Related to Deposits with Financial Institutions (continued)

maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The following schedule reports the fair value and maturities (using the segmented time distribution method) for the District's investments at June 30, 2022, the percent of each investment type to the total, and credit ratings for the District's investment in debt securities as described by S&P's rating agency.

Investment Description	Carrying Value 6/30/2022	Investment <u>Maturities</u> Less Than One Year	Percent Of Total Investments	Credit Ratings
ISDLAF+	\$ 8,271,388	\$ 8,271,388	100%	AAAm

A reconciliation of the District's cash and investments balances as reported on the Statement of Assets, Liabilities, and Fund Balances-Arising from Cash Transactions and the deposits and investments presented in this note is as follows:

Carrying Amount of Cash Per Note Above	\$ 156,442
Investments Per Note Above	<u>8,271,388</u>
Total	<u>\$ 8,427,830</u>
Cash and Cash Equivalents Per Financial Statements	\$ 8,427,830
Total	<u>\$ 8,427,830</u>

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

Note #5 Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance 7/1/2021	Additions	Deletions	Balance 6/30/2022
Non-depreciable fixed assets:				
Land	40,960	-	-	40,960
Depreciable fixed assets:				
Buildings	10,951,429	-	-	10,951,429
Improvements	1,575,497	268,155	-	1,843,652
Transportation Equipment	22,138	-	-	22,138
Equipment	1,556,116	-	-	1,556,116
Total Fixed Assets	14,146,140	268,155	-	14,414,295
Accumulated Depreciation:				
Buildings	5,603,044	219,163	-	5,822,207
Improvements	692,238	62,481	-	754,719
Transportation Equipment	22,660	-	-	22,660
Equipment	1,134,749	14,684	-	1,149,433
Total Accumulated Depreciation	7,452,691	296,328	-	7,749,019
Fixed Assets, Net	6,693,449	(28,173)	-	6,665,276

Note #6 Lease Commitments

The District has entered into an operating lease agreement for copier equipment. The District paid \$29,931 in operating lease payments during fiscal year 2022.

The annual future obligation for the District is as follows:

Year Ending June 30	Total
2023	29,931
2024	22,448
	<u>52,379</u>

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

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Note #7     Retirement Fund Commitments:

The District contributes to two defined benefit pension plans: the Teachers Retirement System (TRS), and the Illinois Municipal Retirement Fund (IMRF). TRS is administered by the TRS board of trustees and is a cost sharing multiple employer plan. IMRF is administered by IMRF board of trustees and is an agent multiple-employer public employee retirement system. The benefits, benefit levels, employee contributions and employer contributions for both plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. The aggregate employer recognized pension expense on a cash basis for the year ended June 30, 2022, was \$125,358.

A.     Teachers' Retirement System of the State of Illinois:

Plan description

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

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

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

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Note #7 Retirement Fund Commitments: (continued)

A. Teachers' Retirement System of the State of Illinois: (continued)

**Benefits provided**

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I 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 II members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the last four. Disability provisions for Tier II are identical to those of Tier I. Death benefits are payable under a formula that is different from Tier I.

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

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

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

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Note #7 Retirement Fund Commitments: (continued)

A. Teachers' Retirement System of the State of Illinois: (continued)

**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, 2020, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

**On behalf contributions to TRS.** The State of Illinois makes employer pension contributions on behalf of the district. For the year ended June 30, 2022, State of Illinois contributions recognized by the employer were based on the state's proportionate share of the collective NPL associated with the employer, and the employer recognized revenue and expenditures of \$1,702,228 in pension contributions from the state of Illinois.

**2.2 formula contributions.** Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2022 were \$19,313, while \$19,339 was actually paid toward this obligation in the current fiscal year.

**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 employer normal cost beginning with the year ended June 30, 2018.

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

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Note #7 Retirement Fund Commitments: (continued)

A. Teachers' Retirement System of the State of Illinois: (continued)

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

For the year ended June 30, 2022, the employer pension contribution was 10.31 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2022, salaries totaling \$46,901 were paid from federal and special trust funds that required employer contributions of \$4,835. \$6,260 was actually paid toward this obligation in the current fiscal year.

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

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2022, the employer paid \$10,471 to TRS for employer contributions due on salary increases in excess of 6 percent, \$0 for salary increases in excess of 3 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

**Pension Expense**

For the year ended June 30, 2022, the District recognized TRS pension expense of \$26,904 on a cash basis under this plan.

B. Illinois Municipal Retirement Fund:

**IMRF Plan Description**

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

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

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Note #7 Retirement Fund Commitments: (continued)

B. Illinois Municipal Retirement Fund (continued)

**Benefits Provided**

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

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

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

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



LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

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Note #7 Retirement Fund Commitments: (continued)

B. Illinois Municipal Retirement Fund (continued)

**Employees Covered by Benefit Terms**

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

	Number of	
Retirees and Beneficiaries		46
Inactive, Non-Retired Members		66
Active Members		26
Total		<u>138</u>
Covered Valuation Payroll	\$	810,325

**Contributions**

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2021 was 12.15%. For the calendar year ended 2021, the District contributed \$98,455 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

C. THIS Fund:

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

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

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

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Note #7 Retirement Fund Commitments: (continued)

C. THIS Fund (continued)

On behalf contributions to the THIS Fund.

The State of Illinois makes employer retiree health insurance contributions on behalf of the district. State contributions are intended to match contributions to the THIS Fund from active members which were 0.9 percent of pay during the year ended June 30, 2022. State of Illinois contributions were \$29,968, and the district recognized revenue and expenditures of this amount during the year.

Employer contributions to the THIS Fund.

The district also makes contributions to THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2022. For the year ended June 30, 2022, the district paid \$22,309 to the THIS Fund, which was 100 percent of the required contribution.

Further information on the THIS Fund.

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

Note #8 Long-Term Debt

As of June 30, 2022, the District had long-term debt outstanding in the amount of \$2,540,000.

The following is a summary of the District's general long-term obligations for the year ended June 30, 2022:

	<u>7/1/2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>6/30/2022</u>
2008 Debt Certificates	105,000	-	50,000	55,000
Series 2014	750,000	-	15,000	735,000
Series 2017A	1,155,000	-	160,000	995,000
Series 2017B	<u>1,085,000</u>	<u>-</u>	<u>330,000</u>	<u>755,000</u>
Total Long-Term Debt	<u>3,095,000</u>	<u>-</u>	<u>555,000</u>	<u>2,540,000</u>

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

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Note #8 Long-Term Debt (continued)

The principal and interest payments for these obligations are paid from the Debt Service Fund.

Under Section 5/19-1 of the Illinois School Code, the District is allowed to incur qualifying debt up to 6.9% of its latest equalized assessed value. As of June 30, 2022, the District' legal debt limit was \$12,440,945. Qualifying outstanding debt as of June 30, 2022 totaled \$2,540,000, leaving a debt margin of \$9,900,945.

The annual debt service requirements to maturity, including principal and interest, for long-term debt as of June 30, 2022 are as follows:

*2014 Series General Obligation School Bonds*

The 2014E bonds are general obligation bonds issued in the amount of \$1,230,600 on March 4, 2014. These bonds are payable in annual installments ranging from \$5,000 to \$230,000 each January 1, through January 1, 2029. Interest is payable semi-annually at 3.27 percent.

*2017A Series Refunding School Bonds*

The 2017A bonds are general obligation bonds issued in the amount of \$1,600,000 on October 5, 2017. These bonds were issued to advance refund all of the Series 2007A bonds. These bonds are payable in annual installments ranging from \$110,000 to \$170,000 each January 1, through January 1, 2032. Interest is payable semi- annually at 2.17 percent.

*2017B Series Refunding School Bonds*

The 2017B bonds are general obligation bonds issued in the amount of \$1,900,000 on October 5, 2017. These bonds were issued to advance refund all of the Series 2007C bonds. These bonds are payable in annual installments ranging from \$245,000 to \$395,000 each January 1, through January 1, 2024. Interest is payable semi- annually at 1.90 percent.

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

Note #8 Long-Term Debt (continued)

Annual debt service requirements to maturity for the Debt Certificates, Series 2008 are as follows:

Fiscal year ending June 30	Principal	Interest	Total
2023	55,000	2,448	57,448
	<u>55,000</u>	<u>2,448</u>	<u>57,448</u>

Annual debt service requirements to maturity for the General Obligation School Bonds, Series 2014 are as follows:

Fiscal year ending June 30	Principal	Interest	Total
2023	20,000	24,035	44,035
2024	20,000	23,381	43,381
2025	25,000	22,727	47,727
2026	60,000	21,909	81,909
2027	220,000	19,947	239,947
2028-2029	<u>390,000</u>	<u>17,985</u>	<u>407,985</u>
	<u>735,000</u>	<u>129,984</u>	<u>864,984</u>

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

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Note #8 Long-Term Debt (continued)

Annual debt service requirements to maturity for the General Obligation Limited Tax School Bonds, Series 2017A are as follows:

Fiscal year ending			
June 30	Principal	Interest	Total
2023	160,000	21,592	181,592
2024	170,000	18,120	188,120
2025	170,000	14,431	184,431
2026	145,000	10,742	155,742
2027	-	7,595	7,595
2028-2032	350,000	23,111	373,111
	<u>995,000</u>	<u>95,591</u>	<u>1,090,591</u>

Annual debt service requirements to maturity for the General Obligation Refunding School Bonds, Series 2017B are as follows:

Fiscal year ending			
June 30	Principal	Interest	Total
2023	360,000	14,345	374,345
2024	395,000	7,505	402,505
	<u>755,000</u>	<u>21,850</u>	<u>776,850</u>

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

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Note #8 Long-Term Debt (continued)

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

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	595,000	62,419	657,419
2024	585,000	49,005	634,005
2025	195,000	37,157	232,157
2026	205,000	32,651	237,651
2027	220,000	73,520	293,520
2028-2032	740,000	48,691	788,691
	<u>2,540,000</u>	<u>303,443</u>	<u>2,843,443</u>

*Advance Refunding of Debt*

In prior fiscal years, the District defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statements. At June 30, 2022, there are \$1,395,000 of bonds outstanding that are considered defeased.

Note #9 Tax Anticipation Warrants

There were no tax anticipation warrants issued, retired or outstanding during the fiscal year ended June 30, 2022.

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

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Note #10 Required Individual Fund Disclosures

*Transfers*

The District made the following transfers during the year ended June 30, 2022:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Operation and Maintenance	-	54,648
Debt Services	54,648	-

The Operation and Maintenance Fund transferred to the Debt Service Fund to make principal and interest payments on debt certificates.

Note #11 Common Bank Accounts

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

Note #12 Deficit Fund Balances

As of June 30, 2022, there were no deficit fund balances.

Note #13 Self-Insurance Plan

All employees of the District are covered under the State of Illinois Unemployment Insurance Act. The District elected to be self-insured and therefore is liable to the State for any payments made to an unemployed worker claiming benefits. During the current year the District made no payments for unemployment claims.

Note #14 Commitments and Contingencies

*Litigation*

From time to time, the District is involved in legal and administrative proceedings with respect to employment, civil rights, property tax protests and other matters. Although the District is unable to predict the outcome of these matters, the District believes that

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

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Note #14 Commitments and Contingencies(continued)

the final outcome of any actions will not have a material adverse effect on the results of operations or the financial position of the District.

*Grant Programs*

The District has received funding from state and federal grants in the current and prior years which are subject to audits by the granting agencies. The School Board believes any adjustments that may arise from these audits will be insignificant to District operations.

Note #15 Compensated Absences - Vacation and Sick Leave

Non-certified employees of the District are entitled to paid vacation, paid sick days and personal days off, depending on job classification, length of service and other factors. The District's policy is to recognize the costs of compensated absences when actually paid to employees in accordance with the cash basis.

Note #16 Other Postemployment Benefits

The District is legally required to provide postemployment healthcare benefits to former employees and retirees. Former employees, who are not retirees, are provided healthcare benefits mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). Former employees, who are qualified under COBRA, may apply for coverage by the District's health plan. The cost is 100% funded on a monthly pay-as-you-go basis by the former employee based upon the actual cost of the health plan for the chosen level of coverage.



LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

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Note #16 Other Postemployment Benefits (continued)

Illinois Statutes mandate that a municipal government must offer its retirees a health insurance plan equivalent to that offered to active employees. Illinois statutes enable a government to make the health plan benefits supplemental to Medicare and to offer these supplemental benefits at a different retiree contribution rate than regular benefits provided by the group plan. State statutes do not presently require the government to pay any portion of the cost of the plan for retired employees. Retired employees covered under the District's plan are required to pay 100% of the cost of their insurance based on the rates paid by the District. Retired employees must be covered under the District's health insurance plan at the time of retirement to receive this benefit and must continue coverage with the District's plan to maintain this benefit. Although the actuarial cost of health benefits for retirees exceeds the average amount paid by retirees, based on historical turnover rates, number of active employees, age of active employees and participation rate, management of the District does not consider the effects of implementing Governmental Accounting Standards board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* and calculating the actuarial determined liability to be material to the June 30, 2022 financial statements.

Note #17 Joint Agreement

The Lockport Area Special Education Co-op is a jointly governed organization that was formed for the purpose of providing special education for the handicapped children in the school districts. The governing board consists of the superintendents of the school districts. The degree of control exercised by any participating school district is limited to its representation on the governing board. Financial information can be obtained by writing to Lockport Area Special Education Co-op, 1343 East 7<sup>th</sup> Street, Lockport, IL 60441.

Note #18 Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions, injuries to employees and natural disasters. The District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. During the year ended June 30, 2022, there were no significant reductions in coverage. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

SCHEDULE OF THE EMPLOYER'S PROPORTIONATE SHARE OF THE  
NET PENSION LIABILITY  
Teachers' Retirement System of the State of Illinois

	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014
	(Dollar amounts in thousands)							
Employer's proportion of the net pension liability	0.00040%	0.00040%	0.00040%	0.00040%	0.00126%	0.00113%	0.00131%	0.00157%
Employer's proportionate share of the net pension liability	\$ 283,167	\$ 337,852	\$ 334,039	\$ 321,205	\$ 963,897	\$ 897,374	\$ 860,749	\$ 954,616
State's proportionate share of the net pension liability associated with the employer	23,732,377	26,462,336	23,773,199	22,003,916	22,585,115	24,163,536	19,872,655	34,627,456
Total	\$ 24,015,544	\$ 26,800,188	\$ 24,107,238	\$ 22,325,121	\$ 23,549,012	\$ 25,060,910	\$ 20,733,404	\$ 35,582,072
Employer's covered-employee payroll	\$ 3,329,769	\$ 3,278,706	\$ 3,278,706	\$ 3,215,773	\$ 2,972,817	\$ 3,029,627	\$ 3,098,134	\$ 3,015,982
Employer's proportionate share of the net pension liability as a percentage of its covered-employee payroll	8.5%	10.3%	10.2%	10.0%	32.4%	29.6%	27.8%	31.7%
Plan fiduciary net position as a percentage of the total pension liability	45.1%	37.8%	39.6%	40.0%	39.3%	36.4%	41.5%	43.0%

\*The amounts presented were determined as of the prior fiscal-year end.

SCHEDULE OF EMPLOYER CONTRIBUTIONS  
Teachers' Retirement System of the State of Illinois  
(Dollar amounts in thousands)

Statutorily required contribution	36,429	36,429	24,976	26,002	26,458	44,167	42,526	55,966
Contributions in relation to the statutorily-required contributions	(36,429)	(36,429)	(24,976)	(26,002)	(26,458)	(44,167)	(42,526)	(55,966)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's covered-employee payroll	3,329,769	3,278,706	3,278,706	3,215,773	2,972,817	3,029,627	3,098,134	3,015,982
Contributions as a percentage of covered-employee payroll	1.09%	1.11%	0.76%	0.81%	0.89%	1.46%	1.37%	1.86%

Notes to other Information

Changes of assumptions

For the 2020-2016 measurement years, the assumed investment rate of return was of 7.0 percent, including an inflation rate of 2.5 percent and a real return of 4.5 percent. Salary increases were assumed to vary by service credit. For the 2015 measurement year, the assumed investment rate of return was 7.5 percent, including an inflation rate of 3.0 percent and a real return of 4.5 percent. Salary increases were assumed to vary by service credit. Various other changes in assumptions were adopted based on the experience analysis for the three-year period ending June 30, 2014.

For the 2014 measurement year, the assumed investment rate of return was also 7.5 percent, including an inflation rate of 3.0 percent and a real return of 4.5 percent. However, salary increases were assumed to vary by age.

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91  
WILL COUNTY, ILLINOIS

SCHEDULES OF OTHER INFORMATION - IMRF  
MULTIYEAR SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

Calendar year ending December 31,	Last 10 Calendar Years									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
(schedule to be built prospectively from 2014)										
<b>Total Pension Liability</b>										
Service Cost	74,870	83,639	78,450	70,031	78,888	69,229	72,434	72,555		
Interest on the Total Pension Liability	270,362	264,561	248,723	237,491	234,849	220,260	209,195	183,356		
Benefit Changes	-	-	-	-	-	-	-	-		
Difference between Expected and Actual Experience	175,808	(40,633)	74,924	39,235	(4,194)	61,109	27,809	128,694		
Assumption Changes	-	(12,750)	-	87,545	(99,474)	(17,451)	9,866	106,808		
Benefit Payments and Refunds	(227,805)	(193,058)	(179,404)	(169,386)	(171,437)	(154,893)	(160,960)	(124,298)		
<b>Net Change in Total Pension Liability</b>	293,235	101,759	222,693	264,916	38,632	178,254	158,344	367,115		
<b>Total Pension Liability - Beginning</b>	3,805,592	3,703,833	3,481,140	3,216,224	3,177,592	2,999,338	2,840,994	2,473,879		
<b>Total Pension Liability - Ending (a)</b>	4,098,827	3,805,592	3,703,833	3,481,140	3,216,224	3,177,592	2,999,338	2,840,994		
<b>Plan Fiduciary Net Position</b>										
Employer Contributions	98,455	89,872	81,235	85,478	89,609	83,180	71,998	69,089		
Employee Contributions	38,040	33,674	34,037	32,242	34,671	33,925	28,748	27,833		
Pension Plan Net Investment Income	615,461	460,116	525,041	(169,509)	456,781	165,946	12,136	141,711		
Benefit payments and Refunds	(227,805)	(193,058)	(179,404)	(169,386)	(171,437)	(154,893)	(160,960)	(124,298)		
Other	48,284	43,277	16,605	61,440	(51,485)	18,727	(11,533)	6,085		
<b>Net Change in Plan Fiduciary Net Position</b>	572,435	433,881	477,514	(159,735)	358,139	146,885	(59,611)	120,420		
<b>Plan Fiduciary Net Position - Beginning</b>	3,654,310	3,220,429	2,742,915	2,902,650	2,544,511	2,397,626	2,457,237	2,336,817		
<b>Plan Fiduciary Net Position - Ending (b)</b>	4,226,745	3,654,310	3,220,429	2,742,915	2,902,650	2,544,511	2,397,626	2,457,237		
<b>Net Pension Liability (Asset) - Ending (a) - (b)</b>	(127,918)	151,282	483,404	738,225	313,574	633,081	601,712	383,757		
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	86.95%	86.95%	86.95%	78.79%	90.25%	80.08%	79.94%	86.49%		
<b>Current Valuation Payroll</b>	810,325	748,307	756,377	716,493	712,878	675,717	638,838	633,374		
<b>Net Pension Liability as a Percentage of Covered Valuation Payroll</b>	-15.79%	20.22%	63.91%	103.03%	43.99%	93.69%	94.19%	60.59%		

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

SCHEDULE OF CHANGES IN GENERAL LONG-TERM DEBT  
ARISING FROM CASH TRANSACTIONS -  
GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	<u>Total</u>
Total Outstanding Obligation, July 1, 2021	3,095,000
Plus: Bonds Issued and Interest Payable	-
Less: Bonds Retired and Interest Paid During the Fiscal Year	<u>(555,000)</u>
Total Outstanding Obligation June 30, 2022	<u><u>2,540,000</u></u>

LOCKPORT ELEMENTARY SCHOOL DISTRICT NO. 91

SCHEDULE OF LEGAL DEBT MARGIN  
JUNE 30, 2022

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Assessed Valuation as of January 1, 2021	180,303,552
Debt Limitation Percentage	6.9%
Debt Limitation	<u>12,440,945</u>
Total Bonded Indebtedness Subject to Debt Limitation Provisions	2,540,000
Other Indebtedness Subject to Debt Limitation Provisions	<u>-</u>
Total Indebtedness Subject to Debt Limitation Provisions	<u>2,540,000</u>
Legal Debt Margin	<u><u>9,900,945</u></u>

# GASSENSMITH & MICHALESKO, LTD.

CERTIFIED PUBLIC ACCOUNTANTS

323 SPRINGFIELD AVENUE JOLIET, ILLINOIS 60435

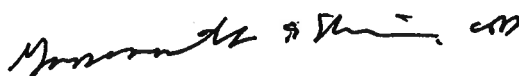
815-744-6200

FAX 815-744-3822

To the Board of Education  
Lockport Elementary School District 91  
Lockport, Illinois

## *Independent Auditor's Report on Supplementary Information*

We have audited the basic financial statements of 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. We issued our report thereon dated August 31, 2022, which contained an adverse opinion on the basic financial statements because there were not presented in accordance with accounting principles generally accepted in the United States of America. The basic financial statements were issued to comply with regulatory provisions prescribed by the Illinois State Board of Education on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. In our opinion, the basic financial statements were presented fairly, in all material respects, on the basis of the financial provisions of the Illinois State Board of Education as described in Note 1 of the District's basic financial statements. Our audit was conducted for the purpose of forming opinions on those financial statements that collectively comprise the basic financial statements. The accompanying Consolidated Year-End Financial Report is presented for purposes of additional analysis as required by the Illinois Grant Authority and Transparency Act and is not a required part of the basic financial statements. 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. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



Gassensmith & Michalesko, Ltd.  
Certified Public Accountants

Joliet, Illinois  
August 31, 2022

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

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<b>Grantee Name</b>	Lockport Elementary School District 91
<b>ID Numbers</b>	AUDIT:33520    Grantee:674179    UEI:MJM5YYJQ5DZ5    FEIN:366005633
<b>Audit Period</b>	7/1/2021 - 6/30/2022
<b>Submitted</b>	09/02/2022; Kathleen Wilkey; Superintendent; kwilkey@d91.net; 815-838-0737
<b>Accepted</b>	
<b>Program Count</b>	11

All Programs Total				
Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	0.00	0.00	0.00	0.00
Fringe Benefits	0.00	0.00	0.00	0.00
Travel	0.00	0.00	0.00	0.00
Equipment	0.00	0.00	0.00	0.00
Supplies	0.00	0.00	0.00	0.00
Contractual Services	0.00	0.00	0.00	0.00
Consultant (Professional Services)	0.00	0.00	0.00	0.00
Construction	0.00	0.00	0.00	0.00
Occupancy - Rent and Utilities	0.00	0.00	0.00	0.00
Research and Development	0.00	0.00	0.00	0.00
Telecommunications	0.00	0.00	0.00	0.00
Training and Education	0.00	0.00	0.00	0.00
Direct Administrative Costs	0.00	0.00	0.00	0.00
Miscellaneous Costs	0.00	20,000.00	9,831,490.00	9,851,490.00
All Grant Specific Categories	71,109.00	643,321.00	0.00	714,430.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>71,109.00</b>	<b>663,321.00</b>	<b>9,831,490.00</b>	<b>10,565,920.00</b>
Indirect Costs	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>71,109.00</b>	<b>663,321.00</b>	<b>9,831,490.00</b>	<b>10,565,920.00</b>

**Illinois Grant Accountability and Transparency  
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<b>State Agency</b>	Department Of Healthcare And Family Services (478)
<b>Program Name</b>	Medical Assistance Program (478-00-0251)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

Category	State	Federal	Other	Total
1st Quarter (Jul.-Sept.) Admin. Expenditures	0.00	3,881.00	0.00	3,881.00
2nd Quarter (Oct.-Dec.) Admin. Expenditures	0.00	4,256.00	0.00	4,256.00
3rd Quarter (Jan.-Mar.) Admin. Expenditures	0.00	28,596.00	0.00	28,596.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>36,733.00</b>	<b>0.00</b>	<b>36,733.00</b>



**Illinois Grant Accountability and Transparency  
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<b>State Agency</b>	State Board Of Education (586)
<b>Program Name</b>	Early Childhood Block Grant: Preschool for All 3-5 (586-18-0868)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Expenditure-Grant Projects during the Audit Period	71,109.00	0.00	0.00	71,109.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>71,109.00</b>	<b>0.00</b>	<b>0.00</b>	<b>71,109.00</b>

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<b>State Agency</b>	State Board Of Education (586)
<b>Program Name</b>	Fed. - Sp. Ed. - I.D.E.A. - Flow Through (586-64-0417)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

Category	State	Federal	Other	Total
Expenditure-Grant Projects during the Audit Period	0.00	108,323.00	0.00	108,323.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>108,323.00</b>	<b>0.00</b>	<b>108,323.00</b>

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<b>State Agency</b>	State Board Of Education (586)
<b>Program Name</b>	Fed. - Sp. Ed. - Pre-School Flow Through: IDEA Part B - Consolidated Application (586-57-0420)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Expenditure-Grant Projects during the Audit Period	0.00	3,027.00	0.00	3,027.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>3,027.00</b>	<b>0.00</b>	<b>3,027.00</b>

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<b>State Agency</b>	State Board Of Education (586)
<b>Program Name</b>	Federal Programs - Elementary and Secondary School Emergency Relief Grant (586-62-2402)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Expenditure-Grant Projects during the Audit Period	0.00	141,297.00	0.00	141,297.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>141,297.00</b>	<b>0.00</b>	<b>141,297.00</b>

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<b>State Agency</b>	State Board Of Education (586)
<b>Program Name</b>	National School Lunch Program (586-18-0407)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Food costs and supplies	0.00	241,767.00	0.00	241,767.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>241,767.00</b>	<b>0.00</b>	<b>241,767.00</b>

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<b>State Agency</b>	State Board Of Education (586)
<b>Program Name</b>	School Breakfast Program (586-18-0406)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

Category	State	Federal	Other	Total
Food costs and supplies	0.00	58,598.00	0.00	58,598.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>58,598.00</b>	<b>0.00</b>	<b>58,598.00</b>

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<b>State Agency</b>	State Board Of Education (586)
<b>Program Name</b>	Summer Food Service Program (586-18-0410)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
	0.00	0.00	0.00	0.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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<b>State Agency</b>	State Board Of Education (586)
<b>Program Name</b>	Title I - Low Income: Improving the Academic Achievement of the Disadvantaged (586-62-0414)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

Category	State	Federal	Other	Total
Expenditure-Grant Projects during the Audit Period	0.00	41,761.00	0.00	41,761.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>41,761.00</b>	<b>0.00</b>	<b>41,761.00</b>



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<b>State Agency</b>	State Board Of Education (586)
<b>Program Name</b>	Title II - Teacher Quality: Preparing, Training, and Recruiting High-Quality Teachers, Principals, and Other School Leaders (586-62-0430)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Expenditure-Grant Projects during the Audit Period	0.00	10,015.00	0.00	10,015.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>10,015.00</b>	<b>0.00</b>	<b>10,015.00</b>

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<b>State Agency</b>	State Board Of Education (586)
<b>Program Name</b>	Title IVA Student Support and Academic Enrichment (586-62-1588)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

Category	State	Federal	Other	Total
Expenditure-Grant Projects during the Audit Period	0.00	1,800.00	0.00	1,800.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>1,800.00</b>	<b>0.00</b>	<b>1,800.00</b>

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<b>Program Name</b>	Other grant programs and activities
---------------------	-------------------------------------

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Miscellaneous Costs	0.00	20,000.00	0.00	20,000.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>20,000.00</b>	<b>0.00</b>	<b>20,000.00</b>

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Consolidated Year-End Financial Report**

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<b>Program Name</b>	All other costs not allocated
---------------------	-------------------------------

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Miscellaneous Costs	0.00	0.00	9,831,490.00	9,831,490.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>9,831,490.00</b>	<b>9,831,490.00</b>