

JACKSONVILLE  
SCHOOL DISTRICT NO. 117  
Jacksonville, Illinois

ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2022

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

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

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

☒ School District  
☐ Joint Agreement

**School District/Joint Agreement Information**

(See instructions on inside of this page.)

School District/Joint Agreement Number:

**01069117022**

County Name:

**Morgan**

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

**Jacksonville SD 117**

Address:

**211 W. State St**

City:

**Jacksonville**

Email Address:

[rcunningham@isd117.org](mailto:rcunningham@isd117.org)

Zip Code:

**62650**

**Annual Financial Report**

Type of Auditor's Report Issued:

☐  
☒  
☐

Qualified

Adverse

Disclaimer

☒

Unqualified

☒ Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print):

**Steven Ptacek**

Email Address:

[sptacek@isd117.org](mailto:sptacek@isd117.org)

Telephone:

**217-243-9411**

Fax Number:

**217-243-6844**

Signature & Date:

**Accounting Basis:**

☒

CASH

ACCRUAL

[School District Lookup Tool](#)

[School District Directory](#)

**Filing Status:**

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

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

0

**Certified Public Accountant Information**

Name of Auditing Firm:

**Zumbahlen, Eyth, Surratt, Foote & Flynn, Ltd**

Name of Audit Manager:

**Suzanne Steckel**

Address:

**1395 Lincoln Ave**

City:

**Jacksonville**

State:

**IL**

Zip Code:

**62650**

Phone Number:

**217-245-5121**

Fax Number:

**217-243-3356**

IL License Number (9 digit):

**65033556**

Expiration Date:

**9/30/2024**

Email Address:

[ssteckel@zescpa.com](mailto:ssteckel@zescpa.com)

**Annual Financial Report Questions 217-785-8779 or [finance1@isbe.net](mailto:finance1@isbe.net)**

**Single Audit Questions 217-782-5630 or [GATA@isbe.net](mailto:GATA@isbe.net)**

Reviewed by Township Treasurer (Cook County only)

Name of Township:

Township Treasurer Name (type or print):

Email Address:

Telephone:

Signature & Date:

Fax Number:

Signature & Date:

Reviewed by Regional Superintendent/Cook ISC

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

Email Address:

Telephone:

Signature & Date:

Fax Number:

Signature & Date:

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

01-069-1170-22\_AFR22 Jacksonville SD 117

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

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

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

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

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

1. Round all amounts to the nearest dollar. Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
3. Be sure to break all links in AFR before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
4. Submit AFR Electronically
  - The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals. (Please see AFR Instructions for complete submission procedures). **Note: CD/Disk no longer accepted.**
  - IWAS
  - AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (\*.wpd) or Adobe (\*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.
  - Note: In Windows 7 and above, files can be saved in Adobe Acrobat (\*.pdf) and embedded even if you do not have the software.*
5. Submit Paper Copy of AFR with Signatures
  - a) The auditor must send three paper copies of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature.  
*Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.*
  - b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
  - c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
    - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
    - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.

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

## 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: 1/1/1997 (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:

Zumbahlen, Eyth, Surratt, Foote & Flynn, Ltd

Name of Audit Firm (print)

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

*Zumbahlen, Eyth, Surratt, Foote & Flynn, Ltd*  
Signature

12/7/2022  
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):			442,099,946						
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.033746		+ 0.007167		+ 0.002190		= 0.043100		0.000387		
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	37,514,365		42,992,561		(5,478,196)		31,138,471						
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 type="checkbox"/> a. 6.9% for elementary and high school districts,		61,009,793										
33	<input checked="" type="checkbox"/> b. 13.8% for unit districts.												
34													
35	Long-Term Debt Outstanding:												
36													
37	c. Long-Term Debt (Principal only)		Acct										
38	Outstanding:.....		511		50,802,523								
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	Comments:												
55	Alternate Revenue Source Bonds do not count against the District's bonded debt limit, as long as the District continues to pay the debt service requirement out of other source funds, such as School Facility Occupation Tax Proceeds.												
56													
57													
58													
59													
60													
61													
62													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
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## ESTIMATED FINANCIAL PROFILE SUMMARY

Financial Profile Website

District Name: Jacksonville SD 117

District Code: 01069117022

County Name: Morgan

## 1. Fund Balance to Revenue Ratio:

Total Sum of Fund Balance (P8, Cells C81, D81, F81 &amp; I81)

Total Sum of Direct Revenues (P7, Cell C8, D8, F8 &amp; I8)

Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)

(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

Funds 10, 20, 40, 70 + (50 &amp; 80 if negative)

Funds 10, 20, 40, &amp; 70,

Minus Funds 10 &amp; 20

Total

Ratio

Score

4

31,138,471.00

0.834

Weight

0.35

Value

1.40

(196,430.00)

## 2. Expenditures to Revenue Ratio:

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)

Total Sum of Direct Revenues (P7, Cell C8, D8, F8, &amp; I8)

Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)

(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

Possible Adjustment:

Funds 10, 20 &amp; 40

Funds 10, 20, 40 &amp; 70,

Minus Funds 10 &amp; 20

Total

Ratio

Score

2

42,992,561.00

1.152

Adjustment

1

37,317,935.00

Weight

0.35

(196,430.00)

4.830

Value

1.05

## 3. Days Cash on Hand:

Total Sum of Cash &amp; Investments (P5, Cell C4, D4, F4, I4 &amp; C5, D5, F5 &amp; I5)

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 &amp; I17)

Funds 10, 20 40 &amp; 70

Funds 10, 20, 40 divided by 360

Total

Days

Score

4

30,660,611.00

256.73

Weight

0.10

119,423.78

Value

0.40

## 4. Percent of Short-Term Borrowing Maximum Remaining:

Tax Anticipation Warrants Borrowed (P26, Cell F6-7 &amp; F11)

EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)

Funds 10, 20 &amp; 40

(.85 x EAV) x Sum of Combined Tax Rates

Total

Percent

Score

4

0.00

100.00

Weight

0.10

16,196,331.52

Value

0.40

## 5. Percent of Long-Term Debt Margin Remaining:

Long-Term Debt Outstanding (P3, Cell H38)

Total Long-Term Debt Allowed (P3, Cell H32)

Total

Percent

Score

1

50,802,523.00

16.73

Weight

0.10

61,009,792.55

Value

0.10

Total Profile Score:

3.35 \*

Estimated 2023 Financial Profile Designation:

REVIEW

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

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	ASSETS										
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) <sup>1</sup>		16,068,978	1,928,412	1,955,821	1,720,378	701,455	505,156	2,129,612	124,786	220,705
5	Investments	120	7,977,038		53,035	421,058	155,725	11,364,946	415,135	125	1
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160	479,955								
10	Inventory	170									
11	Prepaid Items	180					13,457				
12	Other Current Assets (Describe & Itemize)	190									
13	<b>Total Current Assets</b>		24,525,971	1,928,412	2,008,856	2,141,436	870,637	11,870,102	2,544,747	124,911	220,706
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	<b>Total Capital Assets</b>										
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		2,085		10					
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		0	2,085	0	10	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	286,523		1,789,886		421,043				50,000
39	Unreserved Fund Balance	730	24,239,448	1,926,327	218,970	2,141,426	449,594	11,870,102	2,544,747	124,911	170,706
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		24,525,971	1,928,412	2,008,856	2,141,436	870,637	11,870,102	2,544,747	124,911	220,706
42	ASSETS /LIABILITIES for Student Activity Funds										
43	CURRENT ASSETS (100) for Student Activity Funds										
44	Student Activity Fund Cash and Investments	126	453,831								
45	<b>Total Student Activity Current Assets For Student Activity Funds</b>		453,831								
46	CURRENT LIABILITIES (400) For Student Activity Funds										
47	Total Current Liabilities For Student Activity Funds		0								
48	Reserved Student Activity Fund Balance For Student Activity Funds	715	453,831								
49	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		453,831								
50	Total ASSETS /LIABILITIES District with Student Activity Funds										
51	<b>Total Current Assets District with Student Activity Funds</b>		24,979,802	1,928,412	2,008,856	2,141,436	870,637	11,870,102	2,544,747	124,911	220,706
52	<b>Total Capital Assets District with Student Activity Funds</b>										
53	CURRENT LIABILITIES (400) District with Student Activity Funds										
54	<b>Total Current Liabilities District with Student Activity Funds</b>		0	2,085	0	10	0	0	0	0	0
55	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
56	<b>Total Long-Term Liabilities District with Student Activity Funds</b>										
57	Reserved Fund Balance District with Student Activity Funds	714	740,354	0	1,789,886	0	421,043	0	0	0	50,000
58	Unreserved Fund Balance District with Student Activity Funds	730	24,239,448	1,926,327	218,970	2,141,426	449,594	11,870,102	2,544,747	124,911	170,706
59	Investment in General Fixed Assets District with Student Activity Funds										
60	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		24,979,802	1,928,412	2,008,856	2,141,436	870,637	11,870,102	2,544,747	124,911	220,706

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

	A	B	L	M	N
1	ASSETS				Account Groups
2	(Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	<b>Total Current Assets</b>		0		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		741,161	
17	Building & Building Improvements	230		68,313,936	
18	Site Improvements & Infrastructure	240		2,211,489	
19	Capitalized Equipment	250		8,006,754	
20	Construction in Progress	260		1,260,405	
21	Amount Available in Debt Service Funds	340			2,008,856
22	Amount to be Provided for Payment on Long-Term Debt	350			48,793,667
23	<b>Total Capital Assets</b>			80,533,745	50,802,523
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	450			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	<b>Total Current Liabilities</b>		0		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			50,802,523
37	<b>Total Long-Term Liabilities</b>				50,802,523
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			80,533,745	
41	<b>Total Liabilities and Fund Balance</b>		0	80,533,745	50,802,523
42					
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>				
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>				
45	Student Activity Fund Cash and Investments	126			
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>				
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				
51					
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>				
53	Total Current Assets District with Student Activity Funds		0		
54	Total Capital Assets District with Student Activity Funds			80,533,745	50,802,523
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>				
56	Total Current Liabilities District with Student Activity Funds		0		
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
58	Total Long-Term Liabilities District with Student Activity Funds				50,802,523
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			80,533,745	
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		0	80,533,745	50,802,523

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES</b>										
4	<b>LOCAL SOURCES</b>	1000	12,229,808	1,652,342	2,992,827	1,533,949	1,511,092	17,203	95,507	305,504	211,341
5	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000	0	0		0	0				
6	<b>STATE SOURCES</b>	3000	11,956,689	1,844,286	0	877,431	0	0	0	0	50,000
7	<b>FEDERAL SOURCES</b>	4000	7,324,353	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		31,510,850	3,496,628	2,992,827	2,411,380	1,511,092	17,203	95,507	305,504	261,341
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	9,385,645								
10	Total Receipts/Revenues		40,896,495	3,496,628	2,992,827	2,411,380	1,511,092	17,203	95,507	305,504	261,341
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	23,411,188				580,828			0	
13	Support Services	2000	10,625,572	4,430,854		2,149,275	944,517	1,417,226		621,590	523,992
14	Community Services	3000	762,905	0		0	62,344			0	
15	Payments to Other Districts & Governmental Units	4000	1,612,767	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	3,087,191	0	0			0	0
17	Total Direct Disbursements/Expenditures		36,412,432	4,430,854	3,087,191	2,149,275	1,587,689	1,417,226		621,590	523,992
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	9,385,645	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		45,798,077	4,430,854	3,087,191	2,149,275	1,587,689	1,417,226		621,590	523,992
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		(4,901,582)	(934,226)	(94,364)	262,105	(76,597)	(1,400,023)	95,507	(316,086)	(262,651)
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	<b>OTHER SOURCES OF FUNDS (7000)</b>										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
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	<b>SALE OF BONDS (7200)</b>										
33	Principal on Bonds Sold	7210			218,970			12,246,030			
34	Premium on Bonds Sold	7220						754,927			
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300									
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases <sup>14</sup>	7400			180,943						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases <sup>15</sup>	7500			15,487						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990	198,715								
44	Total Other Sources of Funds		198,715	0	415,400	0	0	13,000,957	0	0	0
45	<b>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
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2											
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases <sup>11</sup>	8410	180,943								
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>11</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	15,487								
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	<b>Total Other Uses of Funds</b>		196,430	0	0	0	0	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		2,285	0	415,400	0	0	13,000,957	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(4,899,297)	(934,226)	321,036	262,105	(76,597)	11,600,934	95,507	(316,086)	(262,651)
79	<b>Fund Balances without Student Activity Funds - July 1, 2021</b>		29,425,268	2,860,553	1,687,820	1,879,321	947,234	269,168	2,449,240	440,997	483,357
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	<b>Fund Balances without Student Activity Funds - June 30, 2022</b>		24,525,971	1,926,327	2,008,856	2,141,426	870,637	11,870,102	2,544,747	124,911	220,706
84											
85	Student Activity Fund Balance - July 1, 2021		419,301								
86	<b>RECEIPTS/REVENUES - Student Activity Funds</b>										
87	<b>Total Student Activity Direct Receipts/Revenues</b>	1799	424,654								
88	<b>DISBURSEMENTS/EXPENDITURES - Students Activity Funds</b>										
89	<b>Total Student Activity Disbursements/Expenditures</b>	1999	390,124								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		34,530								
91	<b>Student Activity Fund Balance - June 30, 2022</b>		453,831								
92											
93	<b>RECEIPTS/REVENUES (with Student Activity Funds)</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
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
94	LOCAL SOURCES	1000	12,654,462	1,652,342	2,992,827	1,533,949	1,511,092	17,203	95,507	305,504	211,341
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
96	STATE SOURCES	3000	11,956,689	1,844,286	0	877,431	0	0	0	0	50,000
97	FEDERAL SOURCES	4000	7,324,353	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		31,935,504	3,496,628	2,992,827	2,411,380	1,511,092	17,203	95,507	305,504	261,341
99	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	9,385,645	0	0	0	0	0	0	0	0
100	Total Receipts/Revenues		41,321,149	3,496,628	2,992,827	2,411,380	1,511,092	17,203	95,507	305,504	261,341
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	23,801,312				580,828				
103	Support Services	2000	10,625,572	4,430,854		2,149,275	944,517	1,417,226		621,590	523,992
104	Community Services	3000	762,905	0		0	62,344				
105	Payments to Other Districts & Governmental Units	4000	1,612,767	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	3,087,191	0	0			0	0
107	Total Direct Disbursements/Expenditures		36,802,556	4,430,854	3,087,191	2,149,275	1,587,689	1,417,226		621,590	523,992
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	9,385,645	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		46,188,201	4,430,854	3,087,191	2,149,275	1,587,689	1,417,226		621,590	523,992
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		(4,867,052)	(934,226)	(94,364)	262,105	(76,597)	(1,400,023)	95,507	(316,086)	(262,651)
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		198,715	0	415,400	0	0	13,000,957	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		196,430	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		2,285	0	415,400	0	0	13,000,957	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2022		24,979,802	1,926,327	2,008,856	2,141,426	870,637	11,870,102	2,544,747	124,911	220,706

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		7,741,508	1,603,739		442,136	325,931		90,930	300,103	207,686
6	Leasing Purposes Levy <sup>8</sup>	1130									
7	Special Education Purposes Levy	1140	127,078								
8	FICA/Medicare Only Purposes Levies	1150					313,028				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied By District</b>		7,868,586	1,603,739	0	442,136	638,959	0	90,930	300,103	207,686
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210	19,931	4,062		1,120	1,619		230	760	526
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	3,752,309			966,796	859,511				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		3,772,240	4,062	0	967,916	861,130	0	230	760	526
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342	10,551								
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		10,551								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				747					
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443				111,883					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					112,630					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	60,194	4,982	179	4,558	1,308	17,203	2,967	88	24
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		60,194	4,982	179	4,558	1,308	17,203	2,967	88	24
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	122,429								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690	14,721								
75	<b>Total Food Service</b>		137,150								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	48,147								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	52,679								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	5,206	8,065							
82	Student Activity Funds Revenues	1799	424,654								
83	<b>Total District/School Activity Income (without Student Activity Funds)</b>		106,032	8,065							
84	<b>Total District/School Activity Income (with Student Activity Funds)</b>		530,686								
85	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
86	Rentals - Regular Textbooks	1811	81,780								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890									
95	<b>Total Textbook Income</b>		81,780								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
97	Rentals	1910		6,300							
98	Contributions and Donations from Private Sources	1920									
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	1,514								
102	Payments of Surplus Moneys from TIF Districts	1960	119,391	24,334		6,709	9,695		1,380	4,553	3,105
103	Drivers' Education Fees	1970	30,662								
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983			2,992,648						

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	41,708	860							
110	<b>Total Other Revenue from Local Sources</b>		193,275	31,494	2,992,648	6,709	9,695	0	1,380	4,553	3,105
	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	1000									
111			12,229,808	1,652,342	2,992,827	1,533,949	1,511,092	17,203	95,507	305,504	211,341
112	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	1000									
			12,654,462								
113	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	2000	0	0		0	0				
118	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
119	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	9,174,060	1,844,286							
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-in-Aid from State Sources (Describe & Itemize)	3099									
124	<b>Total Unrestricted Grants-In-Aid</b>		9,174,060	1,844,286	0	0	0	0		0	0
125	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
126	<b>SPECIAL EDUCATION</b>										
127	Special Education - Private Facility Tuition	3100	311,740								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	170,728								
131	Special Education - Orphanage - Summer Individual	3130	19,695								
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	<b>Total Special Education</b>		502,163	0		0					
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	46,761								
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235	713								
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	<b>Total Career and Technical Education</b>		47,474	0			0				
144	<b>BILINGUAL EDUCATION</b>										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	<b>Total Bilingual Ed</b>		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
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
148	State Free Lunch & Breakfast	3360	32,355								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	42,563								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	<b>TRANSPORTATION</b>										
154	Transportation - Regular and Vocational	3500				526,771					
155	Transportation - Special Education	3510	147,172			350,660					
156	Transportation - Other (Describe & Itemize)	3599									
157	<b>Total Transportation</b>		147,172	0		877,431	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	2,002,062								
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									50,000
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	8,840								
171	<b>Total Restricted Grants-In-Aid</b>		2,782,629	0	0	877,431	0	0	0	0	50,000
172	<b>Total Receipts from State Sources</b>	3000	11,956,689	1,844,286	0	877,431	0	0	0	0	50,000
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
184	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
185	<b>TITLE V</b>										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
188	Title V - Rural Education Initiative (REI)	4107	30,696								
189	Title V - Other (Describe & Itemize)	4199									
190	<b>Total Title V</b>		30,696	0		0	0				
191	<b>FOOD SERVICE</b>										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	1,397,977								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	360,147								
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240	46,883								
199	Food Service - Other (Describe & Itemize)	4299									
200	<b>Total Food Service</b>		1,805,007				0				
201	<b>TITLE I</b>										
202	Title I - Low Income	4300	1,397,481								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399	131,189								
206	<b>Total Title I</b>		1,528,670	0		0	0				
207	<b>TITLE IV</b>										
208	Title IV - Student Support & Academic Enrichment Grant	4400	53,558								
209	Title IV - 21st Century Comm Learning Centers	4421									
210	Title IV - Other (Describe & Itemize)	4499									
211	<b>Total Title IV</b>		53,558	0		0	0				
212	<b>FEDERAL - SPECIAL EDUCATION</b>										
213	Fed - Spec Education - Preschool Flow-Through	4600	65,031								
214	Fed - Spec Education - Preschool Discretionary	4605									
215	Fed - Spec Education - IDEA - Flow Through	4620	1,171,192								
216	Fed - Spec Education - IDEA - Room & Board	4625	144,852								
217	Fed - Spec Education - IDEA - Discretionary	4630									
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
219	<b>Total Federal - Special Education</b>		1,381,075	0		0	0				
220	<b>CTE - PERKINS</b>										
221	CTE - Perkins - Title III E - Tech Prep	4770	14,531								
222	CTE - Other (Describe & Itemize)	4799									
223	<b>Total CTE - Perkins</b>		14,531	0			0				
224	Federal - Adult Education	4810									
225	ARRA - General State Aid - Education Stabilization	4850									
226	ARRA - Title I - Low Income	4851									
227	ARRA - Title I - Neglected, Private	4852									
228	ARRA - Title I - Delinquent, Private	4853									
229	ARRA - Title I - School Improvement (Part A)	4854									
230	ARRA - Title I - School Improvement (Section 1003g)	4855									
231	ARRA - IDEA - Part B - Preschool	4856									
232	ARRA - IDEA - Part B - Flow-Through	4857									
233	ARRA - Title IID - Technology-Formula	4860									
234	ARRA - Title IID - Technology-Competitive	4861									
235	ARRA - McKinney - Vento Homeless Education	4862									
236	ARRA - Child Nutrition Equipment Assistance	4863									
237	Impact Aid Formula Grants	4864									
238	Impact Aid Competitive Grants	4865									
239	Qualified Zone Academy Bond Tax Credits	4866									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
240	Qualified School Construction Bond Credits	4867									
241	Build America Bond Tax Credits	4868									
242	Build America Bond Interest Reimbursement	4869									
243	ARRA - General State Aid - Other Govt Services Stabilization	4870									
244	Other ARRA Funds - II	4871									
245	Other ARRA Funds - III	4872									
246	Other ARRA Funds - IV	4873									
247	Other ARRA Funds - V	4874									
248	ARRA - Early Childhood	4875									
249	Other ARRA Funds VII	4876									
250	Other ARRA Funds VIII	4877									
251	Other ARRA Funds IX	4878									
252	Other ARRA Funds X	4879									
253	Other ARRA Funds Ed Job Fund Program	4880									
254	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
255	Race to the Top Program	4901									
256	Race to the Top - Preschool Expansion Grant	4902									
257	Title III - Immigrant Education Program (IEP)	4905									
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
259	McKinney Education for Homeless Children	4920									
260	Title II - Eisenhower Professional Development Formula	4930									
261	Title II - Teacher Quality	4932	89,508								
262	Federal Charter Schools	4960									
263	State Assessment Grants	4981									
264	Grant for State Assessments and Related Activities	4982									
265	Medicaid Matching Funds - Administrative Outreach	4991	169,721								
266	Medicaid Matching Funds - Fee-for-Service Program	4992	1,079,583								
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	1,172,004								
268	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		7,324,353	0	0	0	0	0		0	0
269	<b>Total Receipts/Revenues from Federal Sources</b>	4000	7,324,353	0	0	0	0	0	0	0	0
270	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		31,510,850	3,496,628	2,992,827	2,411,380	1,511,092	17,203	95,507	305,504	261,341
271	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		31,935,504	3,496,628	2,992,827	2,411,380	1,511,092	17,203	95,507	305,504	261,341

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	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>1000</b>										
5	Regular Programs	1100	9,217,426	1,580,324	85,191	1,220,319	454,503	4,493	749		12,563,005	12,637,936
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	660,224	139,203	4,747	25,690					829,864	836,782
8	Special Education Programs (Functions 1200-1220)	1200	4,547,775	1,237,742	13,873	28,560	4,303		2,676		5,834,929	5,810,056
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	804,827	191,560	88,892	310,016	45,121				1,440,416	1,399,155
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	630,075	110,912	2,348	60,525	27,816				831,676	762,285
14	Interscholastic Programs	1500	503,718	21,927	106,828	63,508		22,582	7,200		725,763	750,629
15	Summer School Programs	1600				645					645	645
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	91,983	9,251	10,537	2,959					114,730	107,821
18	Bilingual Programs	1800			84,065						84,065	85,530
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912						986,095			986,095	987,743
23	Special Education Programs Pre-K - Private Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progm - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						390,124			390,124	343,266
34	<b>Total Instruction <sup>99</sup> (without Student Activity Funds)</b>	<b>1000</b>	16,456,028	3,290,919	396,481	1,712,222	531,743	1,013,170	10,625	0	23,411,188	23,378,582
35	<b>Total Instruction <sup>99</sup> (with Student Activity Funds)</b>	<b>1000</b>	16,456,028	3,290,919	396,481	1,712,222	531,743	1,403,294	10,625	0	23,801,312	23,721,848
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110	189,425	30,892	87	349					220,753	219,912
39	Guidance Services	2120	769,761	130,402		2,552					902,715	912,973
40	Health Services	2130	454,643	50,764	2,717	17,857			13,863		539,844	556,420
41	Psychological Services	2140	367,162	52,629	12,463	1,704					433,958	432,020
42	Speech Pathology & Audiology Services	2150	567,405	80,033	815	5,121					653,374	657,451
43	Other Support Services - Pupils (Describe & Itemize)	2190	73,273			1,829					75,102	79,029
44	<b>Total Support Services - Pupils</b>	<b>2100</b>	2,421,669	344,720	16,082	29,412	0	0	13,863	0	2,825,746	2,857,805
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210	339,767	48,471	72,268	8,937		550			469,993	453,312
47	Educational Media Services	2220	378,231	92,619	106,798	576,090	392,210	75	35,225		1,581,248	1,484,525
48	Assessment & Testing	2230			16,905						16,905	48,488
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	717,998	141,090	195,971	585,027	392,210	625	35,225	0	2,068,146	1,986,325
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310	11,433	1,147	154,313	14,262		17,050			198,205	183,974
52	Executive Administration Services	2320	197,679	33,627	4,302	820		1,808			238,236	241,802
53	Special Area Administration Services	2330	332,162	29,746	6,837	6,789					375,534	388,220
54	Tort Immunity Services	2361, 2365			107						107	107
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	541,274	64,520	165,559	21,871	0	18,858	0	0	812,082	814,103
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
57	Office of the Principal Services	2410	1,568,700	267,700	32,187	69,270		6,059			1,943,916	1,950,498
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	1,568,700	267,700	32,187	69,270	0	6,059	0	0	1,943,916	1,950,498
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510	94,000	10,566	29,097	486					134,149	131,362
62	Fiscal Services	2520	155,538	41,006	118,427	36,704		300		2,761	354,736	369,332
63	Operation & Maintenance of Plant Services	2540	79,602	11,973	41,186	48,553	486,978				668,292	514,853
64	Pupil Transportation Services	2550	1,972	2	111,883	5,864					119,721	158,860
65	Food Services	2560	496,177	127,928	11,135	735,386	14,437	553			1,385,616	1,385,882
66	Internal Services	2570			1,566	347					1,913	2,541
67	<b>Total Support Services - Business</b>	<b>2500</b>	827,289	191,475	313,294	827,340	501,415	853	0	2,761	2,664,427	2,562,830
68	<b>SUPPORT SERVICES - CENTRAL</b>											
69	Direction of Central Support Services	2610	131,165	10,295							141,460	139,058
70	Planning, Research, Development, & Evaluation Services	2620			4,000						4,000	4,000
71	Information Services	2630									0	
72	Staff Services	2640	127,377	10,080	23,551	4,467		320			165,795	167,095
73	Data Processing Services	2660									0	
74	<b>Total Support Services - Central</b>	<b>2600</b>	258,542	20,375	27,551	4,467	0	320	0	0	311,255	310,153
75	Other Support Services (Describe & Itemize)	2900									0	
76	<b>Total Support Services</b>	<b>2000</b>	6,335,472	1,029,880	750,644	1,537,387	893,625	26,715	49,088	2,761	10,625,572	10,481,714
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	478,425	106,664	35,442	112,589	26,410	3,375			762,905	755,830
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
80	Payments for Regular Programs	4110									0	
81	Payments for Special Education Programs	4120			413,645			608,295			1,021,940	1,082,141
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170						3,315			3,315	3,315
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			74,225						74,225	74,225
86	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			487,870			611,610			1,099,480	1,159,681
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220						513,287			513,287	513,012
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	<b>Total Payments to Other Govt Units - Tuition (In State)</b>	<b>4200</b>						513,287			513,287	513,012
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	<b>Total Payments to Other Govt Units - Transfers (In-State)</b>	<b>4300</b>			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			487,870			1,124,897			1,612,767	1,672,693
105	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
106	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		23,269,925	4,427,463	1,670,437	3,362,198	1,451,778	2,168,157	59,713	2,761	36,412,432	36,288,819
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		23,269,925	4,427,463	1,670,437	3,362,198	1,451,778	2,558,281	59,713	2,761	36,802,556	36,632,085
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(4,901,582)	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(4,867,052)	
120												
121	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Funct. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530	3,194		2,251						5,445	5,375
128	Operation & Maintenance of Plant Services	2540	1,949,536	332,704	413,572	903,027	825,786	784			4,425,409	4,391,302
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	1,952,730	332,704	415,823	903,027	825,786	784	0	0	4,430,854	4,396,677
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	1,952,730	332,704	415,823	903,027	825,786	784	0	0	4,430,854	4,396,677
134	COMMUNITY SERVICES (O&M)	3000									0	
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		1,952,730	332,704	415,823	903,027	825,786	784	0	0	4,430,854	4,396,677
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/Expenditures										(934,225)	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
157												
158	<b>30 - DEBT SERVICES (DS)</b>											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						1,870,240			1,870,240	1,854,753
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
174	(Lease/Purchase Principal Retired) <sup>11</sup>							1,050,943			1,050,943	870,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						166,008			166,008	166,008
176	Total Debt Services	5000			0			3,087,191			3,087,191	2,890,761
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				0			3,087,191			3,087,191	2,890,761
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(94,364)	
180												
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	1,106,515	309,493	37,928	292,355	396,730	698	5,556		2,149,275	2,144,258
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	1,106,515	309,493	37,928	292,355	396,730	698	5,556	0	2,149,275	2,144,258
189	COMMUNITY SERVICES (TR)	3000									0	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
210	(Lease/Purchase Principal Retired) <sup>11</sup>										0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		1,106,515	309,493	37,928	292,355	396,730	698	5,556	0	2,149,275	2,144,258
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										262,105	
216												
217	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
218	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>										
219	Regular Programs	1100		135,212							135,212	97,688
220	Pre-K Programs	1125		39,899							39,899	76,784
221	Special Education Programs (Functions 1200-1220)	1200		354,480							354,480	359,930
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250		13,529							13,529	13,440
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400		12,042							12,042	11,931
227	Interscholastic Programs	1500		24,334							24,334	25,390
228	Summer School Programs	1600									0	
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		1,332							1,332	1,236
231	Bilingual Programs	1800									0	
232	Truants' Alternative & Optional Programs	1900									0	
233	<b>Total Instruction</b>	<b>1000</b>		580,828							580,828	586,399
234	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
235	<b>SUPPORT SERVICES - PUPILS</b>											
236	Attendance & Social Work Services	2110		2,700							2,700	2,690
237	Guidance Services	2120		21,095							21,095	21,005
238	Health Services	2130		77,373							77,373	78,405
239	Psychological Services	2140		5,121							5,121	5,097
240	Speech Pathology & Audiology Services	2150		7,954							7,954	8,022
241	Other Support Services - Pupils (Describe & Itemize)	2190		8,797							8,797	9,241
242	<b>Total Support Services - Pupils</b>	<b>2100</b>		123,040							123,040	124,460
243	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
244	Improvement of Instruction Services	2210		19,922							19,922	19,678
245	Educational Media Services	2220		56,243							56,243	55,821
246	Assessment & Testing	2230									0	
247	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		76,165							76,165	75,499
248	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
249	Board of Education Services	2310		165							165	
250	Executive Administration Services	2320		3,608							3,608	3,739
251	Special Area Administration Services	2330		11,684							11,684	11,681
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	<b>Total Support Services - General Administration</b>	<b>2300</b>		15,457							15,457	15,420
255	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
256	Office of the Principal Services	2410		77,881							77,881	77,956
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	<b>Total Support Services - School Administration</b>	<b>2400</b>		77,881							77,881	77,956
259	<b>SUPPORT SERVICES - BUSINESS</b>											

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
260	Direction of Business Support Services	2510		1,144							1,144	1,144
261	Fiscal Services	2520		24,728							24,728	24,730
262	Facilities Acquisition & Construction Services	2530		244							244	239
263	Operation & Maintenance of Plant Services	2540		334,533							334,533	332,497
264	Pupil Transportation Services	2550		185,739							185,739	186,305
265	Food Services	2560		82,006							82,006	82,319
266	Internal Services	2570									0	
267	<b>Total Support Services - Business</b>	<b>2500</b>		628,394							628,394	627,234
268	<b>SUPPORT SERVICES - CENTRAL</b>											
269	Direction of Central Support Services	2610		1,733							1,733	1,678
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640		21,847							21,847	21,833
273	Data Processing Services	2660									0	
274	<b>Total Support Services - Central</b>	<b>2600</b>		23,580							23,580	23,511
275	Other Support Services (Describe & Itemize)	2900									0	
276	<b>Total Support Services</b>	<b>2000</b>		944,517							944,517	944,080
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		62,344							62,344	62,538
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		0							0	0
283	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
284	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	<b>Total Debt Services - Interest</b>	<b>5000</b>						0			0	0
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
292	<b>Total Disbursements/Expenditures</b>			1,587,689				0			1,587,689	1,593,017
293	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(76,597)	
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
297	<b>SUPPORT SERVICES - BUSINESS</b>											
298	Facilities Acquisition and Construction Services	2530			103,238		1,313,988				1,417,226	1,386,827
299	Other Support Services (Describe & Itemize)	2900									0	
300	<b>Total Support Services</b>	<b>2000</b>	0	0	103,238	0	1,313,988	0	0	0	1,417,226	1,386,827
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
302	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
308	<b>PROVISION FOR CONTINGENCIES (S&amp;C/O)</b>	<b>6000</b>										
309	<b>Total Disbursements/ Expenditures</b>		0	0	103,238	0	1,313,988	0	0	0	1,417,226	1,386,827
310	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(1,400,023)	
311												
312	<b>70 - WORKING CASH (WC)</b>											
313												

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
314	<b>80 - TORT FUND (TF)</b>											
315	<b>INSTRUCTION (TF)</b>	<b>1000</b>										
316	Regular Programs	1100									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	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	0	0	0	0	0	0	0	0	0	0
345	<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>										
346	<b>Support Services - Pupil</b>	<b>2100</b>										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									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	<b>Total Support Services - Pupil</b>	<b>2100</b>	0	0	0	0	0	0	0	0	0	0
354	<b>Support Services - Instructional Staff</b>	<b>2200</b>										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	0	0	0	0	0	0	0	0	0	0
359	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2300</b>										
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	3,316
364	Risk Management and Claims Services Payments	2365			273,637						273,637	597,245
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	0	0	273,637	0	0	0	0	0	273,637	600,561
366	<b>Support Services - School Administration</b>	<b>2400</b>										
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
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
369	<b>Total Support Services - School Administration</b>	<b>2400</b>	0	0	0	0	0	0	0	0	0	0
370	<b>Support Services - Business</b>	<b>2500</b>										
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	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0	0	0	0
379	<b>Support Services - Central</b>	<b>2600</b>										
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	<b>Total Support Services - Central</b>	<b>2600</b>	0	0	0	0	0	0	0	0	0	0
386	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>			347,953						347,953	
387	<b>Total Support Services</b>	<b>2000</b>	0	0	621,590	0	0	0	0	0	621,590	600,561
388	<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>									0	
389	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
390	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
397	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
405	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	
413	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
416	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
417	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest on Short-Term Debt	5150									0	
423	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
424	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									0	
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										
429	Total Disbursements/Expenditures		0	0	621,590	0	0	0	0	0	621,590	600,561
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(316,086)	
432	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530									0	
436	Operation & Maintenance of Plant Services	2540			7,889		516,103				523,992	523,992
437	Total Support Services - Business	2500	0	0	7,889	0	516,103	0	0	0	523,992	523,992
438	Other Support Services (Describe & Itemize)	2900									0	
439	Total Support Services	2000	0	0	7,889	0	516,103	0	0	0	523,992	523,992
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES-INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0	
451											0	
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	7,889	0	516,103	0	0	0	523,992	523,992
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(262,651)	

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-21 thru 6-30-22 (from 2020 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2021 Levy)</b>	<b>Taxes Received (from 2020 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2021 Levy)</b>	<b>Estimated Taxes Due (from the 2021 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4	Educational	7,741,508		7,741,508	14,919,105	14,919,105
5	Operations & Maintenance	1,603,739		1,603,739	3,168,486	3,168,486
6	Debt Services **	0		0		0
7	Transportation	442,136		442,136	968,155	968,155
8	Municipal Retirement	325,931		325,931	674,556	674,556
9	Capital Improvements	0		0		0
10	Working Cash	90,930		90,930	171,181	171,181
11	Tort Immunity	300,103		300,103	566,242	566,242
12	Fire Prevention & Safety	207,686		207,686	198,016	198,016
13	Leasing Levy	0		0		0
14	Special Education	127,078		127,078	266,675	266,675
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	313,028		313,028	649,754	649,754
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0	47,216	47,216
19	<b>Totals</b>	<b>11,152,139</b>	<b>0</b>	<b>11,152,139</b>	<b>21,629,386</b>	<b>21,629,386</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	Description (Enter Whole Dollars)	Outstanding July 1, 2021	Beginning July 1, 2021	Issued July 1, 2021 thru June 30, 2022	Retired July 1, 2021 thru June 30, 2022	Outstanding Ending June 30, 2022				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes					0				
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	Total TAWs		0	0	0	0				
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	Total TANs		0	0	0	0				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)					0				
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
28										
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2021	Issued July 1, 2021 thru June 30, 2022	Any differences (Described and Itemize)	Retired July 1, 2021 thru June 30, 2022	Outstanding Ending June 30, 2022	Amount to be Provided for Payment on Long- Term Debt
31	Local Government Program Revenue Bonds - Series 2015	07/16/15	32,000,000	8	28,970,000			870,000	28,100,000	26,091,144
32	Series 2017 General Obligation School Bonds	10/26/17	10,000,000	8	10,000,000				10,000,000	10,000,000
33	Series 2021 A General Obligation School Bonds	08/17/21	3,265,000	8		3,265,000			3,265,000	3,265,000
34	Series 2021 B General Obligation School Bonds	08/17/21	9,200,000	8		9,200,000			9,200,000	9,200,000
35	Copier Lease 2019	07/01/19	351,020	7	122,945			122,945	0	
36	Cook Building Lease	07/01/21	198,715	7		198,715		35,877	162,838	162,838
37	Bus Lease 2019	08/15/19	118,262	7	96,806			22,121	74,685	74,685
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			55,132,997		39,189,751	12,663,715	0	1,050,943	50,802,523	48,793,667
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds		4. Fire Prevent, Safety, Environmental and Energy Bonds		7. GASB 87 Leases			10. Other		
53	2. Funding Bonds		5. Tort Judgment Bonds		8. Other	Alternate Revenue Source Bonds		11. Other		
54	3. Refunding Bonds		6. Building Bonds		9. Other			12. Other		
55										

**Schedule of Restricted Local Tax Levies and Selected Revenues Sources**  
**Schedule of Tort Immunity Expenditures**

	A	B	C	D	E	F	G	H	I	J	K
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>										
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>
3	Cash Basis Fund Balance as of July 1, 2021						440,997			1,687,820	
4	<b>RECEIPTS:</b>										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	300,863	127,078			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	88	12		179	
7	Drivers' Education Fees					10-1970					30,662
8	School Facility Occupation Tax Proceeds					30 or 60-1983				2,992,648	
9	Driver Education					10 or 20-3370					42,563
10	Other Receipts (Describe & Itemize)					--	4,553				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	<b>Total Receipts</b>						305,504	127,090	0	2,992,827	73,225
13	<b>DISBURSEMENTS:</b>										
14	Instruction					10 or 50-1000		127,090			73,225
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					80	621,590				
17	<b>DEBT SERVICE</b>										
18	Debt Services - Interest on Long-Term Debt					30-5200				1,854,753	
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300				870,000	
20	Debt Services Other (Describe & Itemize)					30-5400				166,008	
21	<b>Total Debt Services</b>									2,890,761	
22	Other Disbursements (Describe & Itemize)					--					
23	<b>Total Disbursements</b>						621,590	127,090	0	2,890,761	73,225
24	<b>Ending Cash Basis Fund Balance as of June 30, 2022</b>						124,911	0	0	1,789,886	0
25	<b>Reserved Cash Balance</b>					714				1,789,886	
26	<b>Unreserved Cash Balance</b>					730	124,911	0	0	0	0
28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>										
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:										
32						Total Claims Payments:	621,590				
33						Total Reserve Remaining:	124,911				
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.										
35	<b>Expenditures:</b>										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						342,791				
37	Unemployment Insurance Act						5,162				
38	Insurance (Regular or Self-Insurance)						19,182				
39	Risk Management and Claims Service						193,636				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						60,819				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						0				
44	Principal and Interest on Tort Bonds						0				
45	Other -Explain on Itemization 44 tab						0				
46	<b>Total</b>						0				
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0:						OK				
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year:										
50	55 ILCS 5/5-1006.7										

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>CARES, CRRSA, and ARP SCHEDULE - FY 2022</b>											
2	<b>Please read schedule instructions before completing.</b>											
3	<div style="border: 1px solid black; padding: 5px; display: inline-block;">             Click below for schedule instructions:  <b>SCHEDULE INSTRUCTIONS</b> </div>											
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2022?				<b>X</b>	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	<b>Revenue Section A</b>		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			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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, FG, SE, PM, CP, D2)		4998									0
14	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)		4998									0
15	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)		4998									0
16	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)		4998									0
17	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)		4998									0
18	<b>Total Revenue Section A</b>			0	0		0	0	0		0	0
19	<b>Revenue Section B</b>		Section B is for revenue recognized in FY 2022 reported on the FY 2022 AFR and for FY 2022 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports and reported in the FY 2022 AFR.									
20			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
21	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
22												
23	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)		4998	176,018								176,018
24	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)		4998	271,342								271,342
25	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)		4998									0
26	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)		4998									0
27	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO)		4998	675,423								675,423
28	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)		4210	142,651								142,651
29	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)		4210	63,880								63,880
30	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS)		4998									0
31	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)		4998									0

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

	A	B	C	D	E	F	G	H	I	J	K	L
32	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, AP, FS)	4998										0
33	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
34	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
35	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998		49,221								49,221
37	<b>Total Revenue Section B</b>		1,378,535	0		0	0	0			0	1,378,535

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

38												
39	Total Other Federal Revenue (Section A plus Section B)	4998	1,172,004	0		0	0	0			0	1,172,004
40	Total Other Federal Revenue from Revenue Tab	4998	1,172,004	0		0	0	0			0	1,172,004
41	Difference (must equal 0)		0	0		0	0	0			0	0
42	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

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

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

46	<b>Expenditure Section A:</b>											
47												
48	<b>ESSER I EXPENDITURES (CARES)</b>											
49												
50	<b>FUNCTION</b>											
51	1. List the total expenditures for the Functions 1000 and 2000 below											
52	INSTRUCTION Total Expenditures	1000										0
53	SUPPORT SERVICES Total Expenditures	2000			3,871	15,088	9,025					27,984
54												
55	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
56	Facilities Acquisition and Construction Services (Total)	2530										0
57	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				4,320	9,025					13,345
58	FOOD SERVICES (Total)	2560				5,588						5,588
59												
60	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
62	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000			1	5,180	9,025					14,206
63	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			1	5,180	9,025		0			14,206
64	<b>Expenditure Section B:</b>											
65												
66	<b>ESSER II EXPENDITURES (CRRSA)</b>											
67												

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

	A	B	C	D	E	F	G	H	I	J	K	L
68	<b>FUNCTION</b>											
69	1. List the total expenditures for the Functions 1000 and 2000 below											
70	INSTRUCTION Total Expenditures	1000		11,018	1,263	3,500	36,547					52,328
71	SUPPORT SERVICES Total Expenditures	2000		2,841			5,864	201,048				209,753
72												
73	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
74	Facilities Acquisition and Construction Services (Total)	2530										0
75	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540						201,048				201,048
76	FOOD SERVICES (Total)	2560		869								869
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				3,500						3,500
80	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
81	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				3,500	0	0		0		3,500
82	<b>Expenditure Section C:</b>											
83												
84	<b>GEER I EXPENDITURES (CARES)</b>											
85												
86	<b>FUNCTION</b>											
87	1. List the total expenditures for the Functions 1000 and 2000 below											
88	INSTRUCTION Total Expenditures	1000										0
89	SUPPORT SERVICES Total Expenditures	2000										0
90												
91	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
92	Facilities Acquisition and Construction Services (Total)	2530										0
93	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
94	FOOD SERVICES (Total)	2560										0
95												
96	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
98	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
99	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
100	<b>Expenditure Section D:</b>											
101												
102	<b>GEER II EXPENDITURES (CRRSA)</b>											
103												
104	<b>FUNCTION</b>											
105	1. List the total expenditures for the Functions 1000 and 2000 below											
106	INSTRUCTION Total Expenditures	1000										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
107	SUPPORT SERVICES Total Expenditures	2000										0
108												
109	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
110	Facilities Acquisition and Construction Services (Total)	2530										0
111	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
112	FOOD SERVICES (Total)	2560										0
113												
114	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
116	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
117	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
118	<b>Expenditure Section E:</b>											
119	<b>ESSER III EXPENDITURES (ARP)</b>											
120												
121												
122	<b>FUNCTION</b>											
123	1. List the total expenditures for the Functions 1000 and 2000 below											
124	INSTRUCTION Total Expenditures	1000		43,651	494	17,981	701,176	450,823	1,575			1,225,700
125	SUPPORT SERVICES Total Expenditures	2000				16,125	10,824	44,076				71,025
126												
127	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
128	Facilities Acquisition and Construction Services (Total)	2530						8,786				8,786
129	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				1,950		20,853				22,803
130	FOOD SERVICES (Total)	2560						14,437				14,437
131												
132	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000				17,981	445,686	450,305				913,972
134	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000				16,125						16,125
135	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				34,106	445,686	450,305		0		930,097
136	<b>Expenditure Section F:</b>											
137	<b>CRRSA Child Nutrition (CRRSA)</b>											
138												
139												
140	<b>FUNCTION</b>											
141	1. List the total expenditures for the Functions 1000 and 2000 below											
142	INSTRUCTION Total Expenditures	1000										0
143	SUPPORT SERVICES Total Expenditures	2000					142,651					142,651
144												

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

	A	B	C	D	E	F	G	H	I	J	K	L
145	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
146	Facilities Acquisition and Construction Services (Total)	2530										0
147	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
148	FOOD SERVICES (Total)	2560					142,651					142,651
149												
150	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
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												
156	<b>ARP Child Nutrition (ARP)</b>											
157												
158	<b>FUNCTION</b>											
159	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
160	INSTRUCTION Total Expenditures	1000										0
161	SUPPORT SERVICES Total Expenditures	2000					63,880					63,880
162												
163	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
164	Facilities Acquisition and Construction Services (Total)	2530										0
165	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
166	FOOD SERVICES (Total)	2560					63,880					63,880
167												
168	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
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												
174	<b>ARP IDEA (ARP)</b>											
175												
176	<b>FUNCTION</b>											
177	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
178	INSTRUCTION Total Expenditures	1000										0
179	SUPPORT SERVICES Total Expenditures	2000										0
180												
181	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
182	Facilities Acquisition and Construction Services (Total)	2530										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
183	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
184	FOOD SERVICES (Total)	2560										0
185												
186	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
188	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
189	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
190	<b>Expenditure Section I:</b>											
191	<b>ARP Homeless I (ARP)</b>											
192												
193												
194	<b>FUNCTION</b>											
195	1. List the total expenditures for the Functions 1000 and 2000 below											
196	INSTRUCTION Total Expenditures	1000										0
197	SUPPORT SERVICES Total Expenditures	2000										0
198												
199	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
200	Facilities Acquisition and Construction Services (Total)	2530										0
201	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
202	FOOD SERVICES (Total)	2560										0
203												
204	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
206	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
207	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
208	<b>Expenditure Section J:</b>											
209	<b>CURES (Coronavirus State and Local Fiscal Recovery Funds)</b>											
210												
211												
212	<b>FUNCTION</b>											
213	1. List the total expenditures for the Functions 1000 and 2000 below											
214	INSTRUCTION Total Expenditures	1000										0
215	SUPPORT SERVICES Total Expenditures	2000										0
216												
217	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
218	Facilities Acquisition and Construction Services (Total)	2530										0
219	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
220	FOOD SERVICES (Total)	2560										0
221												

	A	B	C	D	E	F	G	H	I	J	K	L
222	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
223	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
224	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
225	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0					0	0		0	0
226	<b>Expenditure Section K:</b>											
227	<b>Other CARES Act Expenditures (not accounted for above)</b>		<b>DISBURSEMENTS</b>									
228			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
229	<b>FUNCTION</b>											
230	1. List the total expenditures for the Functions 1000 and 2000 below											
231												
232	INSTRUCTION Total Expenditures	1000										0
233	SUPPORT SERVICES Total Expenditures	2000										0
234												
235	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
236	FACILITIES ACQUISITION AND CONSTRUCTION SERVICES (Total)	2530										0
237	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
238	FOOD SERVICES (Total)	2560										0
239												
240	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
241	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
242	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
243	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0					0	0		0	0
244	<b>Expenditure Section L:</b>											
245	<b>Other CRRSA Expenditures (not accounted for above)</b>		<b>DISBURSEMENTS</b>									
246			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
247	<b>FUNCTION</b>											
248	1. List the total expenditures for the Functions 1000 and 2000 below											
249												
250	INSTRUCTION Total Expenditures	1000										0
251	SUPPORT SERVICES Total Expenditures	2000										0
252												
253	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
254	FACILITIES ACQUISITION AND CONSTRUCTION SERVICES (Total)	2530										0
255	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
256	FOOD SERVICES (Total)	2560										0
257												
258	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
260	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
261	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
262	<b>Expenditure Section M:</b>											
263	<b>Other ARP Expenditures (not accounted for above)</b>		DISBURSEMENTS									
264			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
265	FUNCTION											
266	1. List the total expenditures for the Functions 1000 and 2000 below											
268	INSTRUCTION Total Expenditures	1000										0
269	SUPPORT SERVICES Total Expenditures	2000										0
270												
271	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
272	Facilities Acquisition and Construction Services (Total)	2530										0
273	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
274	FOOD SERVICES (Total)	2560										0
275												
276	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
278	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
279	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
280												
281	<b>Expenditure Section N:</b>											
282	<b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>		DISBURSEMENTS									
283			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
284	FUNCTION											
286	INSTRUCTION	1000	54,669	1,757	21,481	737,723	460,823	1,575	0			1,278,028
287	SUPPORT SERVICES	2000	2,841	0	19,996	238,307	254,149	0	0			515,293
288	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	8,786	0	0			8,786
289	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	1,950	4,320	230,926	0	0			237,196
290	FOOD SERVICES (Total)	2560	869	0	0	212,119	14,437	0	0			227,425
291	TOTAL EXPENDITURES		Functions 1000 & 2000 total 1,793,321									
292												
293	<b>Expenditure Section O:</b>											
294	<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>		DISBURSEMENTS									
295			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
296	FUNCTION											
297												
298	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				37,607	450,866	459,330		0		947,803

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2021	Add: Additions July 1, 2021 thru June 30, 2022	Less: Deletions July 1, 2021 thru June 30, 2022	Cost Ending June 30, 2022	Life In Years	Accumulated Depreciation Beginning July 1, 2021	Add: Depreciation Allowable July 1, 2021 thru June 30, 2022	Less: Depreciation Deletions July 1, 2021 thru June 30, 2022	Accumulated Depreciation Ending June 30, 2022	Ending Balance Undepreciated June 30, 2022
3	Works of Art & Historical Treasures	210				0	50				0	0
4	Land	220										
5	Non-Depreciable Land	221	741,161			741,161						741,161
6	Depreciable Land	222				0					0	0
7	Buildings	230										
8	Permanent Buildings	231	67,474,784	839,152		68,313,936	50	22,090,555	1,273,581		23,364,236	44,949,700
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	1,581,144	630,345		2,211,489	20	1,174,044	48,227		1,222,271	989,218
11	Capitalized Equipment	250					10					
12	10 Yr Schedule	251	2,841,281	1,179,037	156,602	3,863,716		1,257,446	312,467	156,602	1,413,311	2,450,405
13	5 Yr Schedule	252	3,181,471	586,427		3,767,898	5	2,699,954	281,976		2,981,930	785,968
14	3 Yr Schedule	253	366,121	9,019		375,140	3	249,115	117,257		366,372	8,768
15	Construction in Progress	260	219,403	1,260,405	219,403	1,260,405	--					1,260,405
16	Total Capital Assets	200	76,405,365	4,504,385	376,005	80,533,745	10	27,471,114	2,033,608	156,602	29,348,120	51,185,625
17	Non-Capitalized Equipment	700				65,269			6,527			
18	Allowable Depreciation								2,040,135			

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)							
2	<i>This schedule is completed for school districts only.</i>							
3								
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount		
5								
6	OPERATING EXPENSE PER PUPIL							
7	EXPENDITURES:							
8	ED	Expenditures 16-24, L116	Total Expenditures		\$	36,412,432		
9	O&M	Expenditures 16-24, L155	Total Expenditures			4,430,854		
10	DS	Expenditures 16-24, L178	Total Expenditures			3,087,191		
11	TR	Expenditures 16-24, L214	Total Expenditures			2,149,275		
12	MR/SS	Expenditures 16-24, L292	Total Expenditures			1,587,689		
13	TORT	Expenditures 16-24, L422	Total Expenditures			621,590		
14								
15					Total Expenditures	\$	48,289,031	
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:							
17								
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			879,864		
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			645		
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition			0		
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0		
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			985,095		
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 Progrms - Private Tuition			0		
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services			736,495		
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			1,612,767		
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			1,451,777		
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment			59,713		
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			825,786		
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			0		
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units			0		
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			1,050,943		
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services			0		
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units			0		
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0		
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			396,730		
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			5,556		
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			39,809		
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			0		
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K			0		
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs			0		
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs			0		
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			62,344		
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units			0		
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs			0		
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K			0		
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0		
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs			0		
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs			0		
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition			0		
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition			0		
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition			0		
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition			0		
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0		
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0		
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0		
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition			0		
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition			0		
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition			0		
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition			0		
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition			0		
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition			0		
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	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount		
94	Tort	Expenditures 16-24, L422, Col G	- Capital Outlay			0		
95	Tort	Expenditures 16-24, L422, Col I	- Non-Capitalized Equipment			0		
96			Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$		8,058,614		
97			Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			40,230,417		
98			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022			2,865.29		
99			Estimated OEPP (Line 97 divided by Line 98)	\$		14,040.61		
100								

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)							
2	This schedule is completed for school districts only.							
3								
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount			
5								
101	PER CAPITA TUITION CHARGE							
103	LESS OFFSETTING RECEIPTS/REVENUES:							
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	747		
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)		111,883		
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		137,150		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		114,097		
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		81,780		
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		6,300		
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		502,163		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		47,474		
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		32,355		
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		42,563		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		1,024,603		
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0		
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0		
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0		
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0		
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0		
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0		
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0		
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0		
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		0		
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		8,840		
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		30,696		
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		1,805,007		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		1,528,670		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		52,558		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		1,171,192		
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		144,852		
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		14,531		
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		89,508		
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		169,721		
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		1,079,583		
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)		1,172,004		
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 **		1,298,998		
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		14,156		
195	Total Deductions for PCTC Computation (Line 104 through Line 193)				\$	10,722,431		
196	Net Operating Expense for Tuition Computation (Line 97 minus Line 195)					29,507,986		
197	Total Depreciation Allowance (from page 36, Line 18, Col I)					2,040,135		
198	Total Allowance for PCTC Computation (Line 196 plus Line 197)					31,548,121		
199	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022					2,865.29		
200	Total Estimated PCTC (Line 198 divided by Line 199) *				\$	11,010.45		
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.

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

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

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

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



Subaward &amp; Subcontract Guidance

### Indirect Cost Rate Plan

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

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

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

[illegible]



## ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520) 1,100							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) Must be less than (P16, Col E-F, L65) 626,348							
11	Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is required). 168,238							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17			Restricted Program		Unrestricted Program			
18		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
19	Instruction	1000		23,449,649		23,449,649		
20	<b>Support Services:</b>							
21	Pupil	2100		2,934,923		2,934,923		
22	Instructional Staff	2200		1,716,876		1,716,876		
23	General Admin.	2300		1,101,176		1,101,176		
24	School Admin	2400		2,021,797		2,021,797		
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	135,293	0	135,293	0		
27	Fiscal Services	2520	378,364	1,100	378,364	1,100		
28	Oper. & Maint. Plant Services	2540		4,115,470	4,115,470	0		
29	Pupil Transportation	2550		2,052,449		2,052,449		
30	Food Services	2560		826,837		826,837		
31	Internal Services	2570	1,913	0	1,913	0		
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610		143,193		143,193		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		4,000		4,000		
35	Information Services	2630		0		0		
36	Staff Services	2640	187,642	0	187,642	0		
37	Data Processing Services	2660	0	0	0	0		
38	Other:	2900		347,953		347,953		
39	Community Services	3000		798,839		798,839		
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)							
41	Total		703,212	39,504,962	4,818,682	35,389,492		
42			Restricted Rate		Unrestricted Rate			
43			Total Indirect Costs:	703,212	Total Indirect Costs:	4,818,682		
44			Total Direct Costs:	39,504,962	Total Direct Costs:	35,389,492		
45			= 1.78%		= 13.62%			
46								

	A	B	C	D	E	F
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>					
2	School Code, Section 17-1.1 (Public Act 97-0357)					
3	Fiscal Year Ending June 30, 2022					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.					
6	Jacksonville SD 117			01-069-1170-22_AFR22 Jacksonville SD 117		
7	01069117022					
8	Check box if this schedule is not applicable.....	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➡					
10	<b>Service or Function ( Check all that apply )</b>				<b>Barriers to Implementation</b>	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing		X	X		Illinois Energy Consortium
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance		X	X		Mississippi Valley Intergovernmental Cooperative
20	Investment Pools		X	X		IIIT, ISDLAF +/PMA
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives		X	X		Four Rivers Special Education
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives		X	X		Two Rivers Career Education System
32	All Other Joint/Cooperative Agreements					
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: Jacksonville SD 117  
RCDT Number: 01069117022

Description	Funct. No.	Actual Expenditures, Fiscal Year 2022				Budgeted Expenditures, Fiscal Year 2023			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	238,236		0	238,236	243,917			243,917
2. Special Area Administration Services	2330	375,534		0	375,534	430,094			430,094
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	134,149	0	0	134,149	118,317			118,317
5. Internal Services	2570	1,913		0	1,913	2,000			2,000
6. Direction of Central Support Services	2610	141,460		0	141,460	143,917			143,917
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		891,292	0	0	891,292	938,245	0	0	938,245
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

Steven Ptacek

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

\_\_\_\_\_  
Date

217-243-9411

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

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

☐

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

☐

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

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

☐

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

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

1. Page 11, Line 74 - Other Cafeteria Revenue
2. Page 11, Line 81 - Yearbook fees, Course Fees
3. Page 12, Line 109 - Misc. Income, Refunds and Rebates
4. Page 13, Line 170 - After School Grants and Library Grants
5. Page 14, Line 205 - Title 1 School Improvement and Accountability
6. Page 15, Line 267 - Esser I, II, and III and Esser Digital Equity Grants
7. Page 16 Line 43 - Lunch Supervisors
8. Page 17, Line 85 - Four Rivers Parking Lot
9. Page 19, Line 175 - Issuance Fees and Treasurer's Bond Premium on New Bonds
10. Page 20, Line 241 - Lunch Supervisors
11. Page 23, Line 386 - Other Support Services - Work Comp Insurance
12. Page 25, Line 18 - Revenue Recapture
13. Page 27, Line 10 - Payments of Surplus Moneys from TIF District
14. Page 27, Line 20 - Issuance Fees and Treasurer's Bond Premium on new Bonds
15. Error Code 8-1 - Page 7, Cell C43 - proceeds of debt from GASB 87 lease agreement
16. Page 39 - Line 190 - \$15,560 Digital Equity, \$1,107,223 Esser I, II & III, and \$49,221 Step Grant

# 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.

# ZUMBAHLEN, EYTH, SURRATT, FOOTE & FLYNN, LTD

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AMERICAN INSTITUTE OF CPA

## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Jacksonville School District No. 117  
Jacksonville, Illinois

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the Statements of Assets and Liabilities Arising from Cash Transaction of Jacksonville School District No. 117, as of June 30, 2022 and the related Statement of Revenues Received, Expenditures Disbursed, Other Sources (Uses) and Changes in Fund Balances (All Funds), Statements of Revenues Received (All Funds) and Statements of Expenditures Disbursed Budget to Actual (All Funds) for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Jacksonville School District No. 117's basic financial statements as listed in the table of contents.

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the assets and liabilities arising from cash transactions of each fund of Jacksonville School District No. 117 as of June 30, 2022, and their respective revenues received and expenditures disbursed and budgetary results of the expenditures disbursed for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the Illinois State Board of Education as described in Note 1.

#### *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 section of our report, the financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Jacksonville School District No. 117 as of June 30, 2022, or the changes in financial position and cash flows thereof for the year then ended.

#### *Basis for Opinion*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Jacksonville School District No. 117 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. 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 in Note 1 of the financial statements, the financial statements are prepared by Jacksonville School District No. 117 on the basis of accounting practices prescribed or permitted by the Illinois State Board of Education to demonstrate compliance with the Illinois State Board of Education's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Also, as described in Note 1, Jacksonville School District No. 117 prepares its financial statements on the cash basis of accounting, which is a 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 the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting practices prescribed or permitted by the Illinois State Board of Education and with the cash basis of accounting as described in Note 1. This includes determining that the financial reporting provisions of the Illinois State Board of Education and the cash basis of accounting are acceptable bases for the preparation of the financial statements in the circumstances. 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 Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Jacksonville School District No. 117's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Jacksonville School District No. 117's ability to continue as a going concern for a reasonable period of time.

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

### **Other Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Jacksonville School District No. 117's basic financial statements. The information provided on pages 2 through 4, 25 through 45, 46-31 through 46-32, 47 and schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The information provided on pages 2 through 4, supplementary schedules on pages 25 through 35, Schedule of Capital Outlay and Depreciation on page 36, Itemization Schedule on page 44, Schedule of Student Activity Funds and Agency Funds on pages 46-31 through 46-32 and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, such information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation on pages 37 through 39, the Indirect Cost Rate – Contracts Paid in Current Year on page 40, the Indirect Cost Rate Computation on page 41, the Report on Shared Services or Outsourcing on page 42, the Administrative Cost Worksheet on page 43, the Reference Page on page 45, and the Deficit Reduction Calculation on page 47 have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

The 2021 comparative information shown in the Schedule of Expenditures of Federal Awards was subjected to auditing procedures applied by us, and our report dated November 17, 2021, expressed an unmodified opinion that such information was fairly stated in all material respects in relation to the 2021 financial statements taken as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 2022 on our consideration of Jacksonville School District No. 117's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 Jacksonville School District No. 117's internal control over financial reporting and compliance.

*Zumbahlen, Eyth, Sunath, Foote & Flynn, LLC*  
Jacksonville, IL  
December 7, 2022

NOTES TO FINANCIAL STATEMENTS  
JACKSONVILLE SCHOOL DISTRICT NO. 117  
Jacksonville, Illinois

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) Reporting Entity

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

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 include, but are not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

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 that 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 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 fund types and account groups are used by the District:

## NOTES TO FINANCIAL STATEMENTS

### Note 1. Summary of Significant Accounting Policies (continued)

#### (b) Basis of Presentation - Fund Accounting (continued)

##### 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 is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The Educational Fund includes the Student Activity funds. These funds are used to account for financial resources used for student programs. The Special Education levy is included in the Educational Fund.

The Operations and Maintenance Fund, the Transportation Fund, the Illinois Municipal Retirement/Social Security Fund and the Tort Fund are used to account for cash received from specific sources (other than those accounted for in the Debt Service Fund, Capital Project Funds or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes. The Tort Fund is used to account for taxes levied or bonds sold for tort immunity or tort judgment purposes.

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

The Capital Projects Fund is used to account for proceeds resulting from bond issues, receipts from other long term financing agreements, or other resources used to finance capital projects, capital leases, or lease purchase agreements.

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

The Fire Prevention and Safety Fund is used to account for financial resources to be used for fire prevention, safety, energy conservation, or school security projects.

##### 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 account for funds received from an independent, outside source in which the District is solely acting in an administrative capacity and therefore only has fiduciary responsibility for the funds, but does not have any control over the funds. As of June 30, 2022, the District had no fiduciary funds.

## NOTES TO FINANCIAL STATEMENTS

### Note 1. Summary of Significant Accounting Policies (continued)

#### (b) Basis of Presentation - Fund Accounting (continued)

##### Governmental Funds - Measurement Focus

The financial statements of all Governmental Funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. 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.

##### General Fixed Assets and General Long-Term Debt Account Group

The accounting and reporting treatment applied to fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. Proceeds from sales of bonds and other long-term debt 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.

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

General fixed assets have been acquired for general governmental purposes. At the time of purchase or commencement of lease, assets are recorded as expenditures disbursed in the Governmental or Activity Funds and capitalized at cost in the general fixed assets account group at historical cost or estimated historical cost if actual historical cost is not available. Donated general fixed assets are stated at estimated fair market value as of the date of acquisition. The District maintains a detailed list of property and equipment purchased for insurance purposes. The District does not maintain a formal capitalization policy, but does follow grant guidelines, when applicable.

The District uses the direct expense method of accounting for planned major maintenance costs associated with the property and equipment. The costs of such maintenance activities are expensed when actually paid.

## NOTES TO FINANCIAL STATEMENTS

### 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 (continued)

During the year ended June 30, 2022, the District implemented GASB 87. Due to this implementation, the District has recorded Right-of-Use Assets in addition to related liabilities on the Right-of-Use Assets. A Right-of-Use Assets are the lessee's valuation of their right to use a leased asset throughout the lease term. The recording of the Right-of-Use Assets are in the General Fixed Asset Account Group. The recording of the related liability is recorded in the General Long Term Debt Account Group.

No depreciation/amortization has been provided on fixed assets in these financial statements. Depreciation/Amortization accounting is not considered applicable (except to determine the per capita tuition charge). The District's capitalization threshold is set at \$2,500; however, state and federal guidelines are followed, if applicable. Depreciation/Amortization is computed by the straight line method over the estimated useful lives as follows:

<i>Description</i>	<i>Years</i>
Land	Not Depreciated
Buildings	20-50
Improvements other than Buildings	20
Equipment	3-10
Right-of-Use Assets	3-10

#### (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.

The School District does not utilize encumbrance accounting.

## NOTES TO FINANCIAL STATEMENTS

### Note 1. Summary of Significant Accounting Policies (continued)

#### (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 original budget was passed on September 28, 2021 and was amended on June 22, 2022.

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

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

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

#### (e) 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

Investment balances are stated at cost which approximates market. Assets of the different funds are sometimes co-mingled for investment purposes and interest earnings are prorated back to the various funds when recognized as revenue. As of June 30, 2022, the District had investments.

## NOTES TO FINANCIAL STATEMENTS

### Note 1. Summary of Significant Accounting Policies (continued)

#### (g) Inventories

Inventories consist of expendable supplies held for consumption. The cost is recorded as an expenditure disbursed at the time the individual inventory items are purchased.

#### (h) Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

#### (i) Fund Balances

In accordance with Government Accounting Standards, fund balances are classified into five major classifications: Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance.

**Nonspendable** – 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. As of June 30, 2022, the District did not classify any amount of fund balance as nonspendable.

**Restricted** - The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity, such as restrictions imposed by creditors, grantors, contributors, laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. The District has certain funds that are, by definition, restricted for specified purposes as identified in Note 3.

**Committed** - 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. As of June 30, 2022, the District did not classify any amount of fund balance as committed.

**Assigned** - The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose but are neither restricted nor committed. Intent may be expressed by the School Board itself by assigning amounts to be used for specific purposes. As of June 30, 2022, the District did not classify any amount of fund balance as assigned.

## NOTES TO FINANCIAL STATEMENTS

### Note 1. Summary of Significant Accounting Policies (continued)

#### (i) Fund Balances (continued)

**Unassigned** - The unassigned fund balance classification is the residual classification for amounts in the general funds (Educational, Operations and Maintenance and Working Cash) for amounts that have not been restricted, committed, or assigned to specific purposes within the general funds.

It is the District's policy to consider restricted resources to have been spent first when an expenditure is incurred for which both restricted and unrestricted (i.e. committed, assigned or unassigned fund balances) are available, followed by committed and then assigned fund balances. Unassigned amounts are used only after the other resources have been used.

The District follows the regulatory basis of reporting fund balances under guidelines prescribed by the Illinois State Board of Education, which is a special purpose reporting framework. The regulatory basis reports Reserved and Unreserved fund balance. See Note 3 for more detail.

### Note 2. Property Taxes

The District's property tax is levied each year on all taxable real property located within the District. The 2021 levy was passed by the board on December 15, 2021. Property taxes attach as an enforceable lien on property as of January 1 and are payable in multiple installments beginning in June.

The District receives significant distributions of tax receipts approximately one month after these due dates. Property taxes are collected and remitted to the District by Morgan County. Taxes recorded in these financial statements are from the 2020 and prior tax levies.

### Note 3. Regulatory Fund Balances

The District follows the regulatory basis of reporting fund balances under guidelines prescribed by the Illinois State Board of Education, which consists of Reserved and Unreserved Fund Balances. Reserved Fund Balances results when constraints placed on fund balance use is either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through constitutional provisions or enabling legislation. Unreserved Fund Balances consists of fund balance that does not meet the criteria of the preceding category.

The District has the following categories of reserved fund balances:

## NOTES TO FINANCIAL STATEMENTS

### Note 3. Regulatory Fund Balances (continued)

#### 1. Special Education Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. At June 30, 2022, expenditures disbursed exceeded revenue received for this specific purpose, resulting in no reserved fund balance.

#### 2. Social Security Levy

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. At June 30, 2022, revenue received exceeded expenditures disbursed for this specific purpose, resulting in a reserved fund balance of \$421,043. This balance is included in the financial statements as reserved in the Municipal Retirement/Social Security Fund.

#### 3. Student Activity Funds

The District has Student Activity Funds that are included in the Educational Fund Balance. The net revenues received over expenditures disbursed resulted in a reserved fund balance as of June 30, 2022 of \$453,831.

#### 4. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Transportation, and Fire Prevention and Safety Funds. At June 30, 2022, revenue received from state grants exceeded expenditures disbursed for the specified purpose, resulting in a reserved fund balance of \$286,523 in the Education Fund and \$50,000 in Fire Prevention and Safety Fund. These balances are included in the financial statements as Reserved Fund Balance.

#### 5. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. At June 30, 2022, expenditures disbursed exceeded revenue received for the specified purposes, resulting in no reserved balances.

#### 6. Donations

Cash receipts and the related disbursements of donations that have been restricted for a special purpose are generally included in the Educational Fund and Operations and Maintenance Fund. The District did not receive any donations during the year and at June 30, 2022, there are no reserved fund balances.

# NOTES TO FINANCIAL STATEMENTS

## Note 3. Regulatory Fund Balances (continued)

### 7. Driver Education

Proceeds from local fees and state grants and the related expenditures have been included in the Educational Fund and are restricted for driver's education expenditures. At June 30, 2022, expenditures disbursed exceeded revenue received for the specified purposes, resulting in no reserved fund balance.

### 8. School Facility Occupation Tax

Proceeds from the school facility occupation tax and the related expenditures have been included in the Debt Service Fund. At June 30, 2022, revenue received exceeded expenditures disbursed from this tax, resulting in a reserved fund balance of \$1,789,886. This balance is included in the financial statements as Reserved in the Debt Service Fund.

When both reserved and unreserved resources are available for use, it is the District's policy to use reserved resources first to finance qualifying activities, then unreserved resources as they are needed.

## Note 4. Changes in General Fixed Assets

	<i>Beginning Balance</i>	<i>Additions</i>	<i>Deletions*</i>	<i>Balance Ending</i>
Land	\$ 741,161	\$	\$	\$ 741,161
Construction In Progress	219,403	1,260,405	219,403	1,260,405
Improvements Other Than Buildings	1,581,144	630,345		2,211,489
Buildings	67,474,784	839,152		68,313,936
Capitalized Equipment				
10-Year	2,841,281	1,179,037	156,602	3,863,716
5-Year	3,038,087	387,712		3,425,799
3-Year	15,101	9,019		24,120
Right-of-use-Assets				
10-Year				
5-Year	143,384	198,715		342,099
3-Year	351,020			351,020
Total General Fixed Assets	76,405,365	\$ 4,504,385	\$ 376,005	80,533,745
Accumulated Depreciation/Amortization	27,471,114	\$ 2,033,608	\$ 156,602	29,348,120
Book Value	\$ 48,934,251			\$ 51,185,625

\*To remove fully depreciated assets and equipment traded or sold, and to account for construction completed during the year ended June 30, 2022.

## NOTES TO FINANCIAL STATEMENTS

### Note 5. Retirement Fund Commitments

#### (a) Teachers' Retirement System of the State of Illinois

##### **Plan description**

The employer participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active 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/acfrs/fy2021>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

##### **Benefits provided**

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

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

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

## NOTES TO FINANCIAL STATEMENTS

### Note 5. Retirement Fund Commitments (continued)

#### (a) Teachers' Retirement System of the State of Illinois (continued)

##### **Benefits provided (continued)**

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. The earliest possible implementation date is July 1, 2020. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2024. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and will be funded by bonds issued by the state of Illinois.

##### **Contributions**

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2022, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

**On-behalf contributions.** The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2022, State of Illinois contributions recognized by the employer were based on the state's proportionate share of the pension expense associated with the employer, and the employer recognized revenue and expenditures of \$9,231,945 in pension contributions from the state of Illinois.

**2.2 formula contributions.** Employers contribute 0.58 percent of creditable earnings for the 2.2 formula change. This contribution rate is specified by statute. Contributions for the year ending June 30, 2022 were calculated to be \$99,051. \$113,938 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 employer, there is a statutory requirement for the employer to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018.

## NOTES TO FINANCIAL STATEMENTS

### Note 5. Retirement Fund Commitments (continued)

#### (a) Teachers' Retirement System of the State of Illinois (continued)

##### **Contributions (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 \$361,850 were paid from federal and special trust funds that required employer contributions of \$37,307. \$97,550 of these contributions were actually paid 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 a TRS service credit. For the year ended June 30, 2022, the employer paid \$2,134 to TRS for employer contributions due on Governor's statutory salary increases in excess of 6 percent and \$2,522 for sick leave days granted in excess of the normal allotment.

##### **Pensions Expense**

For the year ended June 30, 2022, the employer recognized pension expense of \$211,488 on a cash basis under this plan.

#### (b) Illinois Municipal Retirement Fund

##### **Plan Description**

The District's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multi-employer public pension fund. A summary of IMRF's benefits is provided in the "Benefits Provided" section below. 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).

## NOTES TO FINANCIAL STATEMENTS

### Note 5. 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). The District participates in the Regular Plan.

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
- ½ of the increase in the Consumer Price Index of the original pension amount.

##### **Employees Covered by Benefit Terms**

As of December 31, 2021, the District's membership consisted of 295 retirees and beneficiaries currently receiving benefits, 256 inactive plan members entitled to but not yet receiving benefits, and 263 active plan members for a total of 814 plan members.

## NOTES TO FINANCIAL STATEMENTS

### Note 5. Retirement Fund Commitments (continued)

#### (b) Illinois Municipal Retirement Fund (continued)

##### **Contributions**

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2021 was 10.40%. The District's contribution rate for the calendar year 2022 is 9.00%. The actual contributions paid during the fiscal year ended June 30, 2022 were \$727,776. 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.

### Note 6. Other Post-Employment Benefits

This District participates in two post-employment benefit plans other than pension. The two plans are the Teacher's Health Insurance Security (THIS) Fund and the District's own health insurance plan. All IMRF employers are required to allow retirees to continue on their health plans.

#### (a) Teacher Health Insurance Security (THIS)

##### **Plan description**

The employer participates in the Teacher Health Insurance Security (THIS) Fund (also known as The Teacher Retirement Insurance Program, "TRIP") a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that covers retired employees of participating school districts throughout the State of Illinois, excluding the Chicago Public School System. The THIS Fund provides medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits. Annuitants may participate in the State administered Preferred Provider Organization plan or choose from several managed care options.

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.

## NOTES TO FINANCIAL STATEMENTS

### Note 6. Other Post-Employment Benefits (continued)

#### (a) Teacher Health Insurance Security (THIS)

**On behalf contributions to the THIS Fund.** The state of Illinois makes employer retiree health insurance on behalf of the employer. State contributions are intended to cover the actuarial costs to the THIS Fund that are not covered by contributions from active members which were 0.90 percent of pay for the year ended June 30, 2022. The State of Illinois contributions were \$153,700, and the employer recognized revenue and expenditures of this amount during the year.

**Employer contributions to the THIS Fund.** The employer also makes contributions to the THIS Fund. The employer THIS Fund contributions was 0.67% during the year ended June 30, 2022. For the year ended June 30, 2022, the employer paid \$114,421 which was 100% 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" (<http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>). Prior reports are available under "Healthcare and Family Services" (<http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp>).

#### (b) Post-Retirement Health Care Benefits

The District provides post-retirement health, vision and dental benefits for IMRF retirees, IMRF disabled members and IMRF surviving spouses at the same premium rate as active employees. The District also provides post retirement vision and dental for TRS retirees, TRS disabled members or TRS surviving spouses at the same premium as active employees. The same coverage, provisions, deductibles, etc. which apply to active employees also applies to individuals receiving continued insurance coverage. This includes coverage for dependents of members who are insured under the policy on the day immediately before the day the member retires or becomes disabled. The Unfunded Actuarial Liability has not been determined as of June 30, 2022.

#### Plan Description

The District administers a single-employer defined benefit health, vision and dental plan. Certain District employees as listed above are eligible for post-retirement health, vision, and dental coverage. The plans do not issue a separate publicly available financial report.

#### Plan Participants

As of June 30, 2022, 95 retirees have elected to continue their health coverage under the District's health insurance plan.

## NOTES TO FINANCIAL STATEMENTS

### Note 6. Other Post-Employment Benefits (continued)

#### (b) Post-Retirement Health Care Benefits (continued)

**Funding Policy** The contribution requirements of the District may be amended by the School Board. Current policy is to pay on a month by month basis for post-retirement insurance benefits or premiums. The District requires retirees to contribute 100% of the premium for their desired coverage. The monthly premiums are established for the employee/retiree group, which currently ranges from \$646 medical, \$7 vision, and \$26 dental for individual coverage to \$2,157 medical, \$20 vision, and \$138 dental for family coverage. Although, with regard to retirees, this amount contains an implied rate subsidy by the District through the blended premium covering all current employees and retirees, there is no actuarial valuation performed to determine the amount of such subsidy.

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

### Note 7. Deposits and Investments

The District is allowed to invest in securities as authorized by Sections 2 and 6 of the Public Funds Investment Act and Sections 8-7 of the School Code of Illinois.

#### Custodial Credit Risk for Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be returned or the District will not be able to recover collateral securities in the possession of an outside party. The District's policy requires deposits to be 100% secured by collateral valued at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance (FDIC).

Deposited funds may be invested in certificates of deposit with an established record of fiscal health and service. Collateral agreements must be approved prior to deposit of funds as provided by law. The District Board approves and designates a list of authorized depository institutions based on evaluation of solicited responses and certifications provided by financial institutions.

#### Deposits

Deposits of the district's reporting entity are insured or collateralized with securities held by the District, its agent, or by the pledging financial institution's trust department or agent in the name of the District. As of June 30, 2022, the District's bank balance was \$26,653,617, of which \$250,602 is covered by Federal Deposit Insurance, and \$26,403,015 is covered by specific collateral agreements. The pledged securities are held by an independent financial institution in the District's name. In addition, a portion of the District's deposits are collateralized as part of a collateralization pool. Certificates of deposit are included as cash equivalents due to their liquidity.

## NOTES TO FINANCIAL STATEMENTS

### Note 7. Deposits and Investments (continued)

#### Investments

Investments recorded on the Statement of Assets and Liabilities Arising from Cash Transactions consist of certificates of deposits and external investment pools.

#### Custodial Credit Risk of Investments

#### Investments Policies

Credit Risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Generally, the District's investing activities are managed under the custody of the District Treasurer. Investing is performed in accordance with investment policies adopted by the District Board complying with the Public Funds Investment Act and the School Code of Illinois. District funds may be invested in securities as authorized by Sections 2 & 6 of the Public Funds Investment Act and Sections 8-7 of the School Code of Illinois.

Interest Rate Risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The District policy provides that to the extent practicable, investments are matched with anticipated cash flows. Investments are diversified to minimize the risk of loss resulting from over-concentration of assets in a specific maturity period, a single issuer, or an individual class of securities. Concentration of Credit Risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer.

All amounts deposited or invested with financial institutions in excess of any insurance limit shall be collateralized by (1) 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, (2) mortgages, (3) letters of credit issued by a Federal Home Loan Bank, or (4) loans covered by a State Guaranty under the Illinois Farm Development Act. The market value of the pledged securities shall equal or exceed the portion of the deposit requiring collateralization.

For investments, custodial credit risk is the risk that in the event of the failure of the counterparty, the district will not be able to recover the value of its investments or collateral securities in the possession of an outside party. District policy provides that investment collateral is held by a third party custodian with whom the District has a current custodial agreement in the District's name or be held in the name of both parties by the Federal Reserve Bank servicing Illinois.

## NOTES TO FINANCIAL STATEMENTS

### Note 7. Deposits and Investments (continued)

#### Investments (continued)

As of June 30, 2022, the District had the following investments and maturities:

<b>Investment Type</b>	<b>Fair Value</b>	<b>Maturities Less than 1yr</b>
ISDLAF + (Inv Pool)		
US Govt Money Market and CDs	\$ 13,114,267	\$ 13,114,267
IL Portfolio, IIIT Class	7,339,158	7,339,158
Illinois Trust CD Program	0	0
<b>Total</b>	<b>\$ 20,453,425</b>	<b>\$ 20,453,425</b>

As of June 30, 2022, the District's investment types are not rated. Fair value and book value are the same for the above types. The total investments of \$20,453,425 includes \$66,362 of Student Activity Funds investments.

#### ISDLAF+ (Investment Pool)

During the year ended June 30, 2022, the District maintained an account with the Illinois School District Liquid Asset Fund Plus (also known as ISDLAF+). ISDLAF+ is an external investment pool created in cooperation by the Illinois Association of School Boards, the Illinois Association of School Business Officials, and the Illinois Association of School Administrators. Its primary purpose is to provide School Districts, Community College Districts, and Educational Service Regions with an alternative investment vehicle that will enable them to earn a competitive rate of return on fully collateralized investments, while maintaining immediate access to invested funds.

ISDLAF+ also provides a Fixed Income Investment Program that allows investors to purchase investment instruments including certificates of deposit of banks and thrift institutions ("CDs"), commercial paper and bankers' acceptances. At June 30, 2022, the District had \$13,114,267 invested with the ISDLAF+ Multi-Class Series of investments.

#### Foreign Currency Risk

Foreign currency risk is the risk that an investment denominated in the currency of a foreign country could reduce its U.S. dollar value, as a result of changes in foreign currency exchange rates. The District had no foreign currency risk as of June 30, 2022.

## NOTES TO FINANCIAL STATEMENTS

### Note 8. 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 participates in the Mississippi Valley Intergovernmental Cooperative (MISSVIC). The MISSVIC is a protected self-insurance program of Illinois Public School Districts with multiple members. The Districts do not receive conventional insurance policies but each pay an assessment to be a member of this risk-sharing group. Part of their assessment then goes to buy excess insurance contracts for the group as a whole. A summary of insurance coverage includes property, liability and workers' compensation. The title to all assets acquired by the Cooperative is vested in the group. In the event of termination of the Cooperative, such property shall belong to the then members in equal shares. Each participating District pays all costs, premiums and other fees attributable to its respective participation in the Cooperative and is responsible for its obligation under any contract entered into with the Cooperative. Reserves for claim losses include provisions for reported claims on a cash basis and an estimate of claims incurred but not reported limited by aggregate and individual loss levels as specified by the reinsurance contracts. For these programs, there has been no significant reduction in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current or prior two years. The significant components of each contract can be obtained from the Cooperative's annual financial report at [www.ajg.com](http://www.ajg.com).

### Note 9. Self Insurance-Unemployment Insurance

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.

### Note 10. Joint Agreement

The District participates in a joint agreement with Four Rivers Special Education District for special education. The agreement calls for Jacksonville School District No. 117 to pay the special education district its per capita share of the administrative costs and centralized instructional services of the special education district. The agreement shall remain in effect until Jacksonville School District No. 117 notifies the Special Education District that it chooses to withdraw. During the year ended June 30, 2022, the District paid \$503,571 to the Special Education District. Four Rivers Special Education District is a separately audited entity. The special education district's report for the year ended June 30, 2022, can be obtained by writing to Four Rivers Special Education District, 936 W. Michigan Ave., Jacksonville, Illinois 62650.

The District also participates in a joint agreement with Two Rivers Education System for vocational education. These funds are distributed equally and equitably in order for high school students to benefit from a hands-on environment where they will be able to learn skills needed to go into the workforce after high school. Two Rivers Education System can be reached at 113 East Main Street, Suite 2, Beardstown Illinois.

## NOTES TO FINANCIAL STATEMENTS

### Note 11. Commitments and Contingencies

#### Grant Programs

The District participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2022 may be impaired.

In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

#### Capital Project and Construction Commitments

The District entered into various contracts for school building construction and improvements. As of June 30, 2022, the District had construction in progress of \$1,260,405 and approximately \$9,438,276 in outstanding commitments resulting in total construction costs of \$10,698,681 which will be completed during the year ending June 30, 2023.

#### Salaries Payable

Employees have the option of being paid their salary over nine or twelve months. For those employees who opted for twelve months of salary payments, the last two payments will be paid in July and August of 2022. This results in salaries due at June 30, 2022 of \$3,058,861. This liability is not reflected in the financial statements.

### Note 12. Compensated Absences

Employees are granted vacation pay in varying amounts. In the event of termination an employee is reimbursed for any unused accumulated leave. The District has a liability of unused vacation pay in the amount of \$353,381 as of June 30. Vacation pay is charged to operations when taken by the employees of the District.

# NOTES TO FINANCIAL STATEMENTS

## Note 13. Changes in General Long-Term Debt

A summary of changes in general long-term debt follows:

	Balance, Beginning	Increases	Decreases	Balance, Ending
General Obligation Bonds				
Series 2015 Bonds	\$ 28,970,000	\$ -0-	\$ 870,000	\$ 28,100,000
Series 2017 Bonds	10,000,000	-0-	-0-	10,000,000
Series 2021 A Bonds	-0-	3,265,000	-0-	3,265,000
Series 2021 B Bonds	-0-	9,200,000	-0-	9,200,000
Other Leases				
Copiers 2019	122,945		122,945	-0-
Cook Building	-0-	198,715	35,877	162,838
Buses 2019	96,806		22,121	74,685
	\$ 39,189,751	\$ 12,663,715	\$ 1,050,943	\$ 50,802,523

### General Obligation Bonds

#### 2015 General Obligation School Bonds (Alternate Revenue Source)

The 2015 General Obligation School Bonds were issued on July 16, 2015, in the amount of \$32,000,000. Principal is to be paid each January 1, starting January 1, 2018. Interest is payable on July 1 and January 1 and rates range from 2% to 5%. Date of maturity is January 1, 2040. During the year ended June 30, 2022, principal of \$870,000 and interest of \$1,187,384 was paid from Debt Services Fund.

The annual cash flow requirements of principal and interest are as follows:

<i>Year Ended June 30,</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2023	\$ 925,000	\$ 584,992	\$ 1,509,992
2024	980,000	1,132,984	2,112,984
2025	1,035,000	1,103,584	2,138,584
2026	1,085,000	1,072,534	2,157,534
2027	1,140,000	1,038,627	2,178,627
2028	1,220,000	981,627	2,201,627
2029	1,305,000	920,627	2,225,627
2030	1,390,000	855,377	2,245,377
2031	1,480,000	785,877	2,265,877
2032	1,565,000	726,677	2,291,677
2033	1,650,000	664,077	2,314,077
2034	1,740,000	598,077	2,338,077
2035	1,835,000	527,607	2,362,607
2036	1,930,000	452,372	2,382,372
2037	2,035,000	372,760	2,407,760
2038	2,145,000	287,290	2,432,290
2039	2,260,000	197,200	2,457,200
2040	2,380,000	101,150	2,481,150
<b>Total</b>	<b>\$ 28,100,000</b>	<b>\$ 12,403,439</b>	<b>\$ 40,503,439</b>

# NOTES TO FINANCIAL STATEMENTS

## Note 13. Changes in General Long-Term Debt (continued)

### 2017 General Obligation School Bonds (Alternate Revenue Source)

The 2017 General Obligation School Bonds were issued on October 26, 2017 in the amount of \$10,000,000. Principal is to be paid each January 1, starting January 1, 2030. Interest is payable on July 1 and January 1 and rates range from 3.5% to 4%. Date of maturity is January 1, 2043. During the year ending June 30, 2022, principal of \$0 and interest of \$366,675 was paid from the Debt Services Fund.

The annual cash flow requirements of principal and interest are as follows:

Year Ended June 30,	Principal	Interest	Total
2023	\$	\$ 366,675	\$ 366,675
2024		366,675	366,675
2025		366,675	366,675
2026		366,675	366,675
2027		366,675	366,675
2028		366,675	366,675
2029		366,675	366,675
2030	100,000	366,675	466,675
2031	140,000	362,675	502,675
2032	165,000	357,075	522,075
2033	185,000	350,475	535,475
2034	210,000	343,075	553,075
2035	235,000	334,675	569,675
2036	265,000	325,275	590,275
2037	295,000	314,675	609,675
2038	320,000	302,875	622,875
2039	330,000	290,075	620,075
2040	340,000	276,875	616,875
2041	2,155,000	263,275	2,418,275
2042	2,480,000	184,100	2,664,100
2043	2,780,000	97,300	2,877,300
<b>Total</b>	<b>\$ 10,000,000</b>	<b>\$ 6,735,825</b>	<b>\$ 16,735,825</b>

### 2021 A General Obligation School Bonds (Alternate Revenue Source)

The 2021 A General Obligation School Bonds were issued on August 17, 2021 in the amount of \$3,265,000. Principal is to be paid each January 1, starting January 1, 2024. Interest is payable on July 1 and January 1 and rates range from 0.70% - 1.85%. Date of maturity is January 1, 2040. During the year ending June 30, 2022, principal of \$0 and interest of \$59,961 was paid from the Debt Services Fund.

# NOTES TO FINANCIAL STATEMENTS

## Note 13. Changes in General Long-Term Debt (continued)

### 2021 A General Obligation School Bonds (Alternate Revenue Source) (continued)

The annual cash flow requirements of principal and interest are as follows:

<b>Year Ended June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	\$	\$ 34,373	\$ 34,373
2024	110,000	68,745	178,745
2025	130,000	67,975	197,975
2026	155,000	66,805	221,805
2027	180,000	68,178	245,178
2028	205,000	62,838	267,838
2029	235,000	59,763	294,763
2030	165,000	55,650	220,650
2031	160,000	52,598	212,598
2032	165,000	49,238	214,238
2033	185,000	45,773	230,773
2034	195,000	41,518	236,518
2035	210,000	37,033	247,033
2036	230,000	31,783	261,783
2037	240,000	26,033	266,033
2038	265,000	19,553	284,553
2039	305,000	12,398	317,398
2040	130,000	3,705	133,705
<b>Total</b>	<b>\$ 3,265,000</b>	<b>\$ 803,959</b>	<b>\$ 4,065,959</b>

### 2021 B General Obligation School Bonds (Alternate Revenue Source)

The 2021 B General Obligation School Bonds were issued on August 17, 2021, in the amount of \$9,200,000. Principal is to be paid each January 1, starting January 1, 2040. Interest is payable on July 1 and January 1 and the interest rate is 3%. Date of maturity is January 1, 2045. During the year ending June 30, 2022, principal of \$0 and interest of \$240,733 was paid from the Debt Services Fund.

# NOTES TO FINANCIAL STATEMENTS

## Note 13. Changes in General Long-Term Debt (continued)

### 2021 B General Obligation School Bonds (Alternate Revenue Source) (continued)

The annual cash flow requirements of principal and interest are as follows:

Year Ended June 30,	Principal	Interest	Total
2023	\$	\$ 138,000	\$ 138,000
2024		276,000	276,000
2025		276,000	276,000
2026		276,000	276,000
2027		276,000	276,000
2028		276,000	276,000
2029		276,000	276,000
2030		276,000	276,000
2031		276,000	276,000
2032		276,000	276,000
2033		276,000	276,000
2034		276,000	276,000
2035		276,000	276,000
2036		276,000	276,000
2037		276,000	276,000
2038		276,000	276,000
2039		276,000	276,000
2040	110,000	276,000	386,000
2041	930,000	272,700	1,202,700
2042	710,000	244,800	954,800
2043	520,000	223,500	743,500
2044	3,415,000	207,900	3,622,900
2045	3,515,000	105,450	3,620,450
<b>Total</b>	<b>\$ 9,200,000</b>	<b>\$ 5,884,350</b>	<b>\$ 15,084,350</b>

### GASB 87 Leases

#### Other Leases

On June 1, 2019, the District entered into an agreement to lease copiers. As a result of the lease agreement, the total amount of the right-of-use assets recorded on the District's books is \$351,020 and are amortized over 36 months. The agreement calls for 36 monthly payments of \$10,520, which includes an interest rate of 5%. Payments commence July of 2019 and continue monthly through June of 2022. During the year ended June 30, 2022, payments under the lease totaled \$126,308.

On June 1, 2021, the District entered into an agreement to lease a building. As a result of the lease agreement, the total amount of the right-of-use assets recorded on the District's books is \$198,715 and are amortized over 60 months. The agreement calls for 60 monthly payments of \$3,750, which includes an interest rate of 5%. Payments commence July of 2021 and continue monthly through June of 2026. During the year ended June 30, 2022, payments under the lease totaled \$45,000.

## NOTES TO FINANCIAL STATEMENTS

### Note 13. Changes in General Long-Term Debt (continued)

#### GASB 87 Leases (continued)

#### Other Leases (continued)

On August 15, 2019, the District entered into an agreement to lease buses. As a result of the lease agreement, the total amount of the right-of-use assets recorded on the District's books is \$143,384 and are amortized over 5 years. The agreement calls for an upfront payment of \$25,122 on August 15, 2019, in addition to five annual payments ranging from \$20,722 to \$29,192 beginning August 15, 2020. The payments include interest at a rate of 3.1%. The lease expires on June 30, 2025. During the year ended June 30, 2022, payments under the lease totaled \$25,122.

The annual cash flow requirements of principal and interest for the GASB 87 lease agreements are as follows:

Year Ended June 30,	Principal	Interest	Total
2023	\$ 64,590	\$ 9,602	\$ 74,192
2024	67,339	6,853	74,192
2025	61,768	3,954	65,722
2026	43,826	1,174	45,000
	\$ 237,523	\$ 21,583	\$ 259,106

### Note 14. Expenditures in Excess of Budget

During the year ended June 30, 2022, the District had actual expenditures in excess of budgeted expenditures in the following funds:

	Amount
Educational Fund	\$ 170,471
O&M Fund	\$ 34,177
Debt Service Fund	\$ 196,430
Transportation Fund	\$ 5,017
Capital Projects Fund	\$ 30,399
Tort Fund	\$ 21,029

### Note 15. Legal Debt Margin

Equalized Assessed Valuation, 2021 Tax Year	\$ 442,099,946
Statutory Debt Limitation (13.8% of Equalized Assessed Valuation)	\$ 61,009,793
Less: Long-Term Debt Outstanding	(237,523)
Legal Debt Margin	\$ 60,772,270

Alternate revenue source bonds do not count against the District's bonded debt limit, as long as the District continues to pay the debt service requirements out of other source funds, such as school facility occupation tax proceeds. Therefore, the \$50,565,000 in bonded debt has not been included above.

## NOTES TO FINANCIAL STATEMENTS

### Note 16. Transfers and Interfund Loans

During the year ended June 30, 2022, the District made a transfer of \$196,430 from Education Fund to Debt Service fund to pay principal and interest on GASB 87 Leases.

Generally, outstanding balances between funds reported as "due to/from other funds" include outstanding charges by one fund to another for services or goods, subsidy commitments outstanding at year-end, and other miscellaneous receivables/payables between funds. Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year are described as "due to/from other funds" (i.e., the current portion of interfund loans) or advances to/from other funds (i.e., the non-current portion of interfund loans). During the year ended June 30, 2022, the District did not have any interfund balances.

### Note 17. Recently Issued and Adopted Accounting Standards

During the year ending June 30, 2022, the District implemented GASB Statements No. 87, Leases, No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for I.R.C. Section 457 Deferred Compensation Plans, and No. 98, The Annual Comprehensive Financial Report. The adoption of GASB 87 statement had an effect on the District's financial statements as described in Note 19. The adoption of the remaining GASB statements had no effect on the District's financial statements due to the regulatory basis of accounting prescribed by the Illinois State Board of Education.

The Governmental Accounting Standards Board (GASB) has approved the following:

**Statement No. 94**, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*

**Statement No. 96**, *Subscription-Based Information Technology Arrangements*

**Statement No. 99**, *Omnibus 2022*

**Statement No. 100**, *Accounting Changes and Error Corrections*

**Statement No. 101**, *Compensated Absences*

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

## NOTES TO FINANCIAL STATEMENTS

### Note 18. Subsequent Events

Events that occur after the statement of Assets and Liabilities Arising from Cash Transactions (statement) date, but before the financial statements were available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the statement date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the statement date require disclosure in the accompanying notes. Management evaluated the activity of Jacksonville School District No. 117 through December 7, 2022, the date which the financial statements were available to be issued, and concluded that no subsequent events have occurred that would require recognition in the financial statements or disclosure in the notes to the financial statements.

### Note 19. Prior Period Adjustment

As discussed in Note 17, the District implemented GASB Statement No. 87, leases, during the year ending June 30, 2022. In order to comply with the standard, the District was required to make prior period adjustments to the General Fixed Asset Account Group and to the General Long Term Debt Account Group as of July 1, 2021. Below is a calculation of the adjustments.

#### **General Fixed Asset Account Group**

Fixed Asset Balance as 07-01-21	\$ 75,910,961
Inclusion of Right-of-Use Assets as of 07-01-21	<u>494,404</u>
General Fixed Asset Account Group 07-01-21 as Restated	<u>\$ 76,405,365</u>

#### **General Long Term Debt Account Group**

<u>Long Term Debt as 07-01-21</u>	\$ 38,970,000
Inclusion of Lease Liabilities related to Right-of- Use Assets as of 07-01-21	<u>219,751</u>
General Long Term Debt Account Group 07-01-21 as Restated	<u>\$ 39,189,751</u>

#### **Accumulated Depreciation Prior Period Adjustment on Schedule of Capital Outlay and Depreciation (page 36)**

Accumulated Depreciation Balance at 07-01-21	\$ 27,182,136
Amortization on Right-of-Use Assets	<u>288,978</u>
Accumulated Depreciation/Amortization Balance 07-01-21 as Restated	<u>\$ 27,471,114</u>

JACKSONVILLE SCHOOL DISTRICT NO. 117  
Jacksonville, Illinois

SCHEDULE OF STUDENT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year Ended June 30, 2022

		Balance 7/1/2021	Receipts	Dis- bursements	Balance 6/30/2022
850	Admin. Courtesy Fund	\$ 64	\$	\$	\$ 64
851	Central Office Refreshments	763	3,185	3,122	826
856	Interest	165	20		185
857	Interest on Investments	7,810	129	152	7,787
	Jacksonville High School:				
900	Athletics - Other	19,606	21,824	19,054	22,376
901	Baseball	896	24,356	18,884	6,368
902	J'ettes	17			17
903	Cheerleader	372	29,463	26,777	3,058
904	Cross Country	733	7,340	6,421	1,652
905	FCA	3			3
906	Football	235	19,778	18,594	1,419
907	Boys Basketball	1,778	12,393	10,130	4,041
908	Boys Thanksgiving Tourney	11,212	3,299	1,706	12,805
909	Girls Basketball	1,682	11,884	9,993	3,573
910	Girls Soccer	4,392	6,262	8,331	2,323
911	Girls Tennis	196	275	325	146
912	Girls Track and Field	2,332	392	512	2,212
913	Golf	1,764	4,183	1,310	4,637
914	Boys Soccer	11,908	32,535	22,513	21,930
915	Softball	2,284	3,684	3,209	2,759
916	Swimming Boys	603		31	572
917	Boys Tennis	341	75	0	416
919	Boys Track and Field	2,081	75	640	1,516
920	Volleyball	4,133	10,387	10,137	4,383
921	Warcup Memorial	255			255
922	Wrestling Tourney	5,982	23,045	27,518	1,509
923	Swimming Girls	1,986		201	1,785
930	Art Club	111			111
932	CVE Foundation	72			72
934	Class of 2020	3,965			3,965
935	Future Farmers of America	26,795	22,502	13,617	35,680
937	German Club	2,657		0	2,657
938	HS Computer Club	2,000	2,000		4,000
939	Science Club	7,525	3,324	2,301	8,548
940	JHS Band and Concessions	125	251	218	158
941	Acapella Choir	299	4,714	3,359	1,654
942	JHS Scholastic Bowl	290	0	208	82
949	Class of 2019	403			403
950	Child Care Experience	333	195	61	467
951	Crimson J	6,399	7,703	9,600	4,502
952	Crimson Times	20	450	375	95
953	Drama Productions	1,902	7,577	6,559	2,920
954	Ag Farm	31,402	223	2,481	29,144

## JACKSONVILLE SCHOOL DISTRICT NO. 117

Jacksonville, Illinois

SCHEDULE OF STUDENT ACTIVITY FUNDS (continued)  
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year Ended June 30, 2022

		Balance 7/1/2021	Receipts	Dis- bursements	Balance 6/30/2022
956	GAPP	\$ 11,798	\$ 0	\$ 320	\$ 11,478
957	National Honor Society	1,670	2,836	2,359	2,147
959	Refreshments	49,216	33,945	54,929	28,232
960	HS Welding	4,042	1,111	555	4,598
961	Student Government	8,446	3,530	4,070	7,906
963	Bass Fishing	3,847	12,315	11,467	4,695
	Jacksonville Middle School:				
975	Band	\$ 7,605	\$ 7,933	\$ 6,262	\$ 9,276
976	Cheerleaders	3,524	25,393	10,411	18,506
977	Courtesy Fund	0			0
978	Ecology Club	0		0	0
979	Academic & Athletic Boosters	0		0	0
980	FAMILY	0		0	0
981	Fundraising	16,225	5,621	9,233	12,613
982	Lounge	489		0	489
983	Media Center	100	0		100
984	Pep Club	3,626	3,690	4,121	3,195
985	Pom Pon	552	6,596	6,170	978
986	Field Trip	2,462			2,462
987	Student Government	4,319	1,418	1,176	4,561
988	Tournament Account	68,248	29,535	33,691	64,092
989	Yearbook	2,413	1,132	2,413	1,132
990	JMS Baseball	0			0
991	JMS Softball	0	2,285		2,285
992	JMS Theatre	0	2,282	685	1,597
875	Eisenhower School Fund	6,018	603	1,454	5,167
876	Eisenhower Store Fund	125	0		125
878	Franklin School Fund	0			0
879	Franklin Teachers	0			0
881	Lincoln School Fund	2,628	4,498	576	6,550
882	Lincoln Teachers Fund	0			0
883	Lincoln Book Smart Fund	52			52
884	Murrayville School Fund	19,881	1,939	3,655	18,165
885	Murrayville School Fund	3,961	0		3,961
886	Murrayville School Fund	89			89
887	North Fund	3,135	3,330	1,119	5,346
890	South Fund	12,193	1,975	813	13,355
893	Washington Pepsi Fund	62			62
894	Washington School Fund	9,722	342	1,052	9,012
895	Elementary Music	41			41
859	Sp Ed Tech	400			400
860	Sp Ed LD	2,605	1,560	2,212	1,953
866	Sp Ed Gifted	172			172
867	Early Years	5,266	3,740	3,042	5,964
		<u>\$ 419,301</u>	<u>\$ 424,654</u>	<u>\$ 390,124</u>	<u>\$ 453,831</u>

**ZUMBAHLEN, EYTH, SURRATT, FOOTE & FLYNN, LTD**

**Certified Public Accountants**

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**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**

***Independent Auditor's Report***

To The Board of Education  
Jacksonville School District No. 117  
Jacksonville, Illinois

We have audited, 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, the financial statements of Jacksonville School District No. 117 as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Jacksonville School District No. 117's basic financial statements, and have issued our report thereon dated December 7, 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.

***Report on Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered Jacksonville School District No. 117's internal control over financial reporting (internal control) as a basis for designing 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 Jacksonville School District No. 117's internal control. Accordingly, we do not express an opinion on the effectiveness of Jacksonville School District No. 117's internal control.

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

### ***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether Jacksonville School District No. 117'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 financial statements. 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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards*, and which is described in the accompanying schedule of findings and questioned costs as item 2022-001.

### **Jacksonville School District No. 117's Response to Finding**

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. Jacksonville School District No. 117's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, 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.

*Zumbahlen, Eyth, Sumatt, Foote & Flynn, LLC*

Jacksonville, Illinois  
December 7, 2022

# **ZUMBAHLEN, EYTH, SURRETT, FOOTE & FLYNN, LTD**

**Certified Public Accountants**

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## ***REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE***

### ***Independent Auditors' Report***

To the Board of Education  
Jacksonville School District No. 117  
Jacksonville, Illinois

#### **Report on Compliance for Each Major Federal Program**

##### ***Opinion on Each Major Federal Program***

We have audited Jacksonville School District No. 117's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Jacksonville School District No. 117's major federal programs for the year ended June 30, 2022. Jacksonville School District No. 117's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Jacksonville School District No. 117 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

##### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Jacksonville School District No. 117 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Jacksonville School District No. 117's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Jacksonville School District No. 117's federal programs.

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Jacksonville School District No. 117's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Jacksonville School District No. 117's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Jacksonville School District No. 117's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Jacksonville School District No. 117's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Jacksonville School District No. 117's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Report on Internal Control Over Compliance***

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis.

A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Zumbahlen, Eyth, Dunath, Foster & Flynn Ltd.*

Jacksonville, Illinois  
December 7, 2022

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2023 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- 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> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	31,510,850	3,496,628	2,411,380	95,507	37,514,365
9	Direct Expenditures	36,412,432	4,430,854	2,149,275		42,992,561
10	Difference	(4,901,582)	(934,226)	262,105	95,507	(5,478,196)
11	Fund Balance - June 30, 2022	24,525,971	1,926,327	2,141,426	2,544,747	31,138,471
12	Unbalanced - however, a deficit reduction plan is not required at this time.					
13						
14						
15						

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)**  
**DISTRICT/JOINT AGREEMENT**  
**Year Ending June 30, 2022**

DISTRICT/JOINT AGREEMENT NAME <b>Jacksonville SD 117</b>	RCDT NUMBER <b>01-069-1170-22</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066.004993</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM <b>Zumbahlen, Eyth, Surratt, Foote &amp; Flynn, Ltd.</b> <b>1395 Lincoln Ave.</b> <b>Jacksonville, IL 62650</b>	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> <b>211 W. State St.</b> <b>Jacksonville, IL 62650</b>		E-MAIL ADDRESS: <u>ssteckel@zescpa.com</u>	
		NAME OF AUDIT SUPERVISOR <b>Suzanne Steckel</b>	
		CPA FIRM TELEPHONE NUMBER <b>(217) 245-5121</b>	FAX NUMBER <b>(217) 243-3356</b>

**THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE SINGLE AUDIT REPORT:**

- ☒ A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to the GATA Portal (either with the audit or under separate cover).
- ☒ Financial Statements including footnotes (Title 2 CFR §200.510 (a))
- ☒ Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
- ☒ Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
- ☒ Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (Title 2 CFR §200.515 (b))
- ☒ Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
- ☒ Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
- ☒ Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
- ☒ Corrective Action Plan(s) (Title 2 CFR §200.511 (c))

**THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:**

- ☐ A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
- ☐ A Copy of each Management Letter
- ☐ A copy of the Consolidated Year-end Financial Report (CYEFR) and In-relation to opinion

## SINGLE AUDIT INFORMATION CHECKLIST

The following checklist is **OPTIONAL**; it is not a required form for completion of Single Audit information. The purpose of the checklist is to assist in determining if appropriate information has been correctly completed within the Annual Financial Report (AFR). This is not a complete listing of all Single Audit requirements, but highlights some of the more common errors found during ISBE reviews.

**GENERAL INFORMATION**

- ☒ 1. **Signed** and **dated** copies of audit opinion letters have been included with audit package submitted to ISBE.
- ☒ 2. All opinion letters use the **most current audit language and formatting** as mandated in SAS 115/SAS 117 and other pronouncements.
- ☒ 3. **ALL** Single Audit forms within the AFR Excel workbook have been completed, where appropriate.  
- For those forms that are not applicable, "N/A" or similar language has been indicated.
- ☒ 4. **ALL** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
- ☒ 5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.  
- Verify or reconcile on reconciliation worksheet.
- ☒ 6. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse  
<https://harvester.census.gov/facweb/Default.aspx>

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

- ☒ 8. All prior year's projects are included and reconciled to final FRIS report amounts.  
- Including receipt/revenue and expenditure/disbursement amounts.
- ☒ 9. All current year's projects are included and reconciled to most recent FRIS report filed.  
- Including receipt/revenue and expenditure/disbursement amounts.
- ☐ 10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding,  
- discrepancies should be reported as Questioned Costs.
- ☐ 11. The total amount provided to subrecipients from each Federal program is included.
- ☒ 12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received);  
Project year runs from October 1 to September 30, so projects will cross fiscal years;  
This means that audited year revenues will include funds from both the prior year and current year projects.
- ☒ 13. Each CNP project should be reported on a separate line (one line per project year per program).
- ☒ 14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- ☒ 15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- ☐ 16. Exceptions should result in a finding with Questioned Costs.
- ☒ 17. The total value of non-cash **COMMODITIES** has been reported on the SEFA (CFDA 10.555).  
- The value is determined from the following, **with each item on a separate line**:
  - ☒ \* **Non-Cash Commodities**: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)  
Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated  
Verify Non-Cash Commodities amount on ISBE web site: <https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
  - ☐ \* **Non-Cash Commodities**: Commodities information for non-cash items received through **Other Food Services**  
Districts should track separately through year; no specific report available from ISBE  
Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:  
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
  - ☒ \* **Department of Defense Fresh Fruits and Vegetables** (District should track through year)  
- **The two commodity programs should be reported on separate lines on the SEFA.**  
Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:  
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
  - ☒ \* Amounts verified for **Fresh Fruits and Vegetables** cash grant program (ISBE code 4240)  
CFDA number: 10.582
- ☒ 18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).
- ☒ 19. Obligations and Encumbrances are included where appropriate.
- ☒ 20. **FINAL STATUS** amounts are calculated, where appropriate.
- ☒ 21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.
- ☒ 22. **All** programs tested (not just Type A programs) are indicated by either an \* or (M) on the SEFA.
- ☒ 23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA NOTES) have been completed.  
Including, but not limited to:
- ☒ 24. Basis of Accounting
- ☒ 25. Name of Entity
- ☒ 26. Type of Financial Statements
- ☐ 27. Subrecipient information (Mark "N/A" if not applicable)
  - ☐ \* ARRA funds are listed separately from "regular" Federal awards

**SUMMARY OF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN**

## SINGLE AUDIT INFORMATION CHECKLIST

- ☒ 28. Audit opinions expressed in opinion letters **match** opinions reported in Summary.
- ☒ 29. All Summary of Auditor Results questions have been answered.
- ☒ 30. All tested programs **and** amounts are listed.
- ☒ 31. Correct testing threshold has been entered. (Title 2 CFR §200.518)

Findings have been filled out completely and correctly (if none, mark "N/A").

- ☒ 32. Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format.
- ☒ 33. Finding completed for each **Significant Deficiency** and for each **Material Weakness** noted in opinion letters.
- ☐ 34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
- ☐ 35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).
- ☐ 36. Questioned Costs have been calculated where there are questioned costs.
- ☐ 37. Questioned Costs are separated by project year **and** by program (and sub-project, if necessary).
- ☐ 38. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.  
 - Should be based on actual amount of interest earned  
 - Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding
- ☒ 39. **A CORRECTIVE ACTION PLAN, on the LEA's letterhead** has been completed for each finding.  
 - Including Finding number, action plan details, projected date of completion, name and title of contact person

Jacksonville SD 117  
01-069-1170-22

RECONCILIATION OF FEDERAL REVENUES

Year Ending June 30, 2022

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-9, Line 7	Account 4000	\$	7,324,353
Flow-through Federal Revenues			
Revenues 10-15, Line 115	Account 2200		-
Value of Commodities			
ICR Computation 37, Line 11			168,238
Less: Medicaid Fee-for-Service Program			
Revenues 10-15, Line 266	Account 4992		(1,079,583)
<b>AFR TOTAL FEDERAL REVENUES:</b>		\$	<b>6,413,008</b>

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:


<b>ADJUSTED AFR FEDERAL REVENUES</b>		\$	<b>6,413,008</b>
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Total Current Year Federal Revenues Reported on SEFA:

Federal Revenues	Column D	\$	6,420,079
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Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

Medicaid administrative fees not included in revenue	\$	(7,072)
Rounding	\$	1


<b>ADJUSTED SEFA FEDERAL REVENUE:</b>	\$	<b>6,413,008</b>
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<b>DIFFERENCE:</b>	\$	<b>-</b>
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Jacksonville SD 117  
01-069-1170-22  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)	Year 7/1/21-6/30/22 Pass through to Subrecipients			
U.S. Dept. of Education passed through Illinois State Board of Education:											
Title I - Low Income	84.010A	21-4300-00	724,595	619,219	1,152,737		191,077			1,343,814	1,567,987
Title I - Low Income	84.010A	22-4300-00		778,262			1,215,637		180,000	1,395,637	1,662,733
Title I - School Improvement & Accountability	84.010A	21-4331-21	55,957	38,640	80,056		14,541			94,597	171,115
Title I - School Improvement & Accountability	84.010A	22-4331-00		92,549			116,228		80,395	196,623	196,623
<b>Total CFDA 84.010A</b>			<b>780,552</b>	<b>1,528,670</b>	<b>1,232,793</b>	<b>0</b>	<b>1,537,483</b>	<b>0</b>	<b>260,395</b>	<b>3,030,671</b>	
Title II - Teacher Quality	84.367A	21-4932-00	35,574	45,667	59,114		22,127			81,241	174,902
Title II - Teacher Quality	84.367A	22-4932-00		43,841			96,882		35,000	131,882	165,986
<b>Total CFDA 84.367A</b>			<b>35,574</b>	<b>89,508</b>	<b>59,114</b>	<b>0</b>	<b>119,009</b>	<b>0</b>	<b>35,000</b>	<b>213,123</b>	
Title V - Rural Education Initiative	84.358B	21-4107-00	54,757	18,611	71,054		2,314			73,368	83,609
Title V - Rural Education Initiative	84.358B	22-4107-00		12,085			41,563		20,000	61,563	83,384
<b>Total CFDA 84.358B</b>			<b>54,757</b>	<b>30,696</b>	<b>71,054</b>	<b>0</b>	<b>43,877</b>	<b>0</b>	<b>20,000</b>	<b>134,931</b>	
Title IVA - Student Support & Academic Enrichment	84.424A	21-4400-00	14,513	35,404	45,941		3,976			49,917	67,123
Title IVA - Student Support & Academic Enrichment	84.424A	22-4400-00		18,154			18,750		1,250	20,000	20,000
<b>Total CFDA 84.424A</b>			<b>14,513</b>	<b>53,558</b>	<b>45,941</b>	<b>0</b>	<b>22,726</b>	<b>0</b>	<b>1,250</b>	<b>69,917</b>	

• (M) Program was audited as a major program as defined by §200.518.

\*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

<sup>1</sup> To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

<sup>2</sup> When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

<sup>3</sup> When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

<sup>4</sup> The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

Jacksonville SD 117  
01-069-1170-22  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/21-6/30/22 Pass through to Subrecipients			
COVID-19 - ESSER I	84.425D	20-4998-ER	817,390	137,655	955,045					955,045	977,848
COVID-19 - ESSER Digital Equity	84.425D	21-4998-DE	192,823	15,560	203,227		5,181			208,408	208,985
COVID-19 - ESSER II	84.425D	21-4998-E2		271,342	18,961		262,081			281,042	4,036,969
COVID-19 - ESSER III	84.425U	22-4998-E3		675,423			1,296,725			1,296,725	9,323,502
COVID-19 - 22 ESSER	84.425D	22-4998-ER		22,803			22,803			22,803	22,803
<b>Total CFDA 84.425 (M)</b>			<b>1,010,213</b>	<b>1,122,783</b>	<b>1,177,233</b>	<b>0</b>	<b>1,586,790</b>	<b>0</b>	<b>0</b>	<b>2,764,023</b>	
Fed Sp Ed IDEA Room & Board	84.027A	21-4625-00	75,602	33,923	102,345		7,180			109,525	N/A
Fed Sp Ed IDEA Room & Board	84.027A	22-4625-00		110,929			110,929			110,929	N/A
Fed Sp Ed IDEA Flow Through	84.027A	21-4620-00	801,003	309,057	1,110,060					1,110,060	1,278,780
Fed Sp Ed IDEA Flow Through	84.027A	22-4620-00		862,135			1,175,920			1,175,920	1,181,436
<b>Total CFDA 84.027A (M)</b>			<b>876,605</b>	<b>1,316,044</b>	<b>1,212,405</b>	<b>0</b>	<b>1,294,029</b>	<b>0</b>	<b>0</b>	<b>2,506,434</b>	
Fed Sp Ed Pre-School Flow Through	84.173A	21-4600-00	45,913	34,118	80,031					80,031	80,102
Fed Sp Ed Pre-School Flow Through	84.173A	22-4600-00		30,913			37,964			37,964	37,964
<b>Total CFDA 84.173A (M)</b>			<b>45,913</b>	<b>65,031</b>	<b>80,031</b>	<b>0</b>	<b>37,964</b>	<b>0</b>	<b>0</b>	<b>117,995</b>	
<b>Total Special Education Cluster</b>			<b>922,518</b>	<b>1,381,075</b>	<b>1,292,436</b>	<b>0</b>	<b>1,331,993</b>	<b>0</b>	<b>0</b>	<b>2,624,429</b>	

• (M) Program was audited as a major program as defined by §200.518.

\*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

<sup>1</sup> To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

<sup>2</sup> When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

<sup>3</sup> When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

<sup>4</sup> The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

Jacksonville SD 117  
01-069-1170-22  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)	Year 7/1/21-6/30/22 Pass through to Subrecipients			
U.S. Dept. of Education passed through Two Rivers Career Education System:											
Perkins	84.048	21-4770-00	13,579		13,579					13,579	13,531
Perkins	84.048	22-4770-00		14,531			14,531			14,531	13,531
<b>Total CFDA 84.048</b>			<b>13,579</b>	<b>14,531</b>	<b>13,579</b>	<b>0</b>	<b>14,531</b>	<b>0</b>	<b>0</b>	<b>28,110</b>	
U.S. Dept. of Education passed through Illinois Dept. of Human Services:											
Rehabilitation Services - STEP - 2021	84.126	46CZF00010	40,029	171	40,029		171			40,200	38,857
Rehabilitation Services - STEP - 2022	84.126	46CAF00010		49,050			49,050			49,050	52,800
<b>Total CFDA 84.126</b>			<b>40,029</b>	<b>49,221</b>	<b>40,029</b>	<b>0</b>	<b>49,221</b>	<b>0</b>	<b>0</b>	<b>89,250</b>	
<b>Total U.S. Dept. of Education</b>			<b>2,871,735</b>	<b>4,270,042</b>	<b>3,932,179</b>	<b>0</b>	<b>4,705,630</b>	<b>0</b>	<b>316,645</b>	<b>8,954,454</b>	
U.S. Dept. of Health & Human Services passed through Illinois Dept. of Healthcare & Family Services:											
Medicaid Administrative Outreach	93.778	21-4991-00	58,233	87,309	145,542					145,542	N/A
Medicaid Administrative Outreach	93.778	22-4991-00		89,484			128,337			128,337	N/A
<b>Total CFDA 93.778</b>			<b>58,233</b>	<b>176,793</b>	<b>145,542</b>	<b>0</b>	<b>128,337</b>	<b>0</b>	<b>0</b>	<b>273,879</b>	
<b>Total U.S. Dept. of Health &amp; Human Services</b>			<b>58,233</b>	<b>176,793</b>	<b>145,542</b>	<b>0</b>	<b>128,337</b>	<b>0</b>	<b>0</b>	<b>273,879</b>	
U.S. Dept. of Agriculture passed through Illinois State Board of Education:											
Summer Food Service Program	10.559	21-4225-00	964,709		964,709					964,709	N/A
<b>Total CFDA 10.559</b>			<b>964,709</b>	<b>0</b>	<b>964,709</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>964,709</b>	

• (M) Program was audited as a major program as defined by §200.518.

\*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

<sup>1</sup> To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

<sup>2</sup> When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

<sup>3</sup> When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

<sup>4</sup> The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

Jacksonville SD 117  
01-069-1170-22  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)	Year 7/1/21-6/30/22 Pass through to Subrecipients			
National School Lunch Program	10.555	21-4210-00		233,988			233,988			233,988	N/A
National School Lunch Program	10.555	22-4210-00		957,457			957,457			957,457	N/A
Government Donated Commodities (non-cash)	10.555	2021	62,741		62,741					62,741	N/A
Government Donated Commodities (non-cash)	10.555	2022		98,295			98,295			98,295	N/A
COVID-19 - NSLP - Emergency Operational Costs	10.555	21-4210-SN		142,651			142,651			142,651	N/A
COVID-19 - NSLP - Supply Chain Assistance	10.555	22-4210-SC		60,817			60,817			60,817	N/A
U.S. Dept. of Agriculture passed through Dept. of Defense:											
Fresh Fruits & Vegetables (non-cash)	10.555	2021	45,809		45,809					45,809	N/A
Fresh Fruits & Vegetables (non-cash)	10.555	2022		69,943			69,943			69,943	N/A
<b>Total CFDA 10.555</b>			<b>108,550</b>	<b>1,563,151</b>	<b>108,550</b>	<b>0</b>	<b>1,563,151</b>	<b>0</b>	<b>0</b>	<b>1,671,701</b>	
U.S. Dept. of Agriculture passed through Illinois State Board of Education:											
COVID-19 - Pandemic EBT Administrative Costs	10.649	21-4210-BT		3,063			3,063			3,063	N/A
<b>Total CFDA 10.649</b>			<b>0</b>	<b>3,063</b>	<b>0</b>	<b>0</b>	<b>3,063</b>	<b>0</b>	<b>0</b>	<b>3,063</b>	
School Breakfast Program	10.553	21-4220-00		74,173			74,173			74,173	N/A
School Breakfast Program	10.553	22-4220-00		285,974			285,974			285,974	N/A
<b>Total CFDA 10.553</b>			<b>0</b>	<b>360,147</b>	<b>0</b>	<b>0</b>	<b>360,147</b>	<b>0</b>	<b>0</b>	<b>360,147</b>	

• (M) Program was audited as a major program as defined by §200.518.

\*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

<sup>1</sup> To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

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**Jacksonville SD 117**  
**01-069-1170-22**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**  
**Year Ending June 30, 2022**

**Note 1: Basis of Presentation<sup>5</sup>**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Jacksonville SD 117 and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**Note 2: Indirect Facilities & Administration costs<sup>6</sup>**

Auditee elected to use 10% de minimis cost rate? YES ☐ NO ☒

**Note 3: Subrecipients**

Of the federal expenditures presented in the schedule, Jacksonville SD 117 provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
N/A		

**Note 4: Non-Cash Assistance**

The following amounts were expended in the form of non-cash assistance by Jacksonville SD 117 and are included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$98,295	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$69,943	
		Total Non-Cash <b>\$168,238</b>

**Note 5: Other Information**

Insurance coverage in effect paid with Federal funds during the fiscal year:

Property	\$0
Auto	\$0
General Liability	\$0
Workers Compensation	\$0

Loans/Loan Guarantees Outstanding at June 30: \$0

District had Federal grants requiring matching expenditures Yes ☐ No ☐  
(Yes/No)

\*\* The amount reported here should match the value reported for non-cash Commodities on the Indirect Cost Rate Computation page.

<sup>5</sup> This note is included to meet the Uniform Guidance requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule. (§200.510 (b)(6))

<sup>6</sup> The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs. §200.510 (b)(6)

JACKSONVILLE SCHOOL DISTRICT NO. 117  
01-069-1170-22  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)  
Year Ended June 30, 2022

Note 6: Reconciliation of Schedule of Expenditures of Federal Awards to Financial Statements-Expenditures

Total expenditures per schedule of expenditures of federal awards	\$ 6,806,417
Medicaid administrative fees not reported in financial statements	(7,072)
Government donated commodities not reported in financial statements	<u>(168,238)</u>
Total federal expenditures per statement of revenues received, expenditures disbursed, other financing sources (uses) and changes in fund balance	<u>\$ 6,631,107</u>

Jacksonville SD 117  
01-069-1170-22  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2022

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

Type of auditor's report issued: Adverse  
(Unmodified, Qualified, Adverse, Disclaimer)

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

- Material weakness(es) identified?        YES        X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)?        YES        X None Reported
- Noncompliance material to the financial statements noted?        X YES        NO

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

- Material weakness(es) identified?        YES        X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)?        YES        X None Reported

Type of auditor's report issued on compliance for major programs: Unmodified  
(Unmodified, Qualified, Adverse, Disclaimer<sup>7</sup>)

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)?        YES        X NO

**IDENTIFICATION OF MAJOR PROGRAMS:<sup>8</sup>**

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
84.425	Emergency and Secondary School Emergency Relief	1,586,790
84.027/84.173	Special Education Cluster	1,331,993
Total Amount Tested as Major		\$2,918,783

Total Federal Expenditures for 7/1/21 - 6/30/22

\$6,806,417

% tested as Major

42.88%

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.00

Auditee qualified as low-risk auditee?        YES        X NO

<sup>7</sup> If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program.  
Example: "Unmodified for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."

<sup>8</sup> Major programs should generally be reported in the same order as they appear on the SEFA.

<sup>9</sup> When the CFDA number is not available, include other identifying number, if applicable.

<sup>10</sup> The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list the name of the cluster.

Jacksonville SD 117  
01-069-1170-22  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:<sup>11</sup>

2022 - 001

2. THIS FINDING IS:

☒

New

☐

Repeat from Prior Year?

Year originally reported? \_\_\_\_\_

3. Criteria or specific requirement

Internal controls should be in place to monitor and limit expenditures within approved budget guidelines.

4. Condition

Actual expenditures were allowed to exceed budgeted expenditures.

5. Context<sup>12</sup>

The District had actual expenditures in excess of budget in the Educational Fund, the Operations & Maintenance Fund, the Debt Services Fund, the Transportation Fund, the Capital Projects Fund, and the Tort Fund.

6. Effect

The District did not comply with applicable budget constraints.

7. Cause

Despite passing an amended budget at the end of the year, the District failed to properly amend the budget in the Educational Fund, the Operations & Maintenance Fund, the Debt Services Fund, the Transportation Fund, the Capital Projects Fund, and the Tort Fund in order to prevent actual expenditures exceeding budget in those funds.

8. Recommendation

The District should review a comparison of actual expenditures to budgeted expenditures in all funds throughout the year. If the District will exceed the adopted budget, the Board should amend the budget by the same procedures required of its original adoption.

9. Management's response<sup>13</sup>

The District will monitor actual expenditures in relation to budget for all funds more closely in the future, and if the budget will be exceeded, the Board will amend the budget by the same procedures required of its original adoption.

<sup>11</sup> A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2021 would be assigned a reference number of 2021-001, 2021-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

<sup>12</sup> Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

<sup>13</sup> See §200.521 *Management decision* for additional guidance on reporting management's response.

Jacksonville SD 117  
01-069-1170-22  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2022

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER: <sup>14</sup>	2022 - <u>N/A</u>	2. THIS FINDING IS:	<input type="checkbox"/> New <input type="checkbox"/> Repeat from Prior year? Year originally reported? _____
3. Federal Program Name and Year: _____			
4. Project No.: _____		5. CFDA No.: _____	
6. Passed Through: _____			
7. Federal Agency: _____			
8. Criteria or specific requirement (including statutory, regulatory, or other citation)			
9. Condition <sup>15</sup>			
10. Questioned Costs <sup>16</sup>			
11. Context <sup>17</sup>			
12. Effect			
13. Cause			
14. Recommendation			
15. Management's response <sup>18</sup>			

<sup>14</sup> See footnote 11.

<sup>15</sup> Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).

<sup>16</sup> Identify questioned costs as required by §200.516 (a)(3 - 4).

<sup>17</sup> See footnote 12.

<sup>18</sup> To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

Jacksonville SD 117  
01-069-1170-22  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>  
Year Ending June 30, 2022

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> <sup>20</sup>
NONE		

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When possible, all prior findings should be on the same page.

<sup>19</sup> Explanation of this schedule - §200.511 (b)

<sup>20</sup> Current Status should include one of the following:

- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.

# JACKSONVILLE SCHOOL DISTRICT #117

211 West State Street  
Jacksonville, Illinois 62650  
Office: (217)243-9411  
Fax: (217)243-0598



Mr. Steve Ptacek, Superintendent  
Mr. Richard Cunningham, CSBO

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## CORRECTIVE ACTION PLAN

December 7, 2022

Illinois State Board of Education

Jacksonville School District No. 117 respectfully submits the following corrective action plan for the year ended June 30, 2022.

Name and address of independent public accounting firm: Zumbahlen, Eyth, Surratt, Foote & Flynn, Ltd., 1395 Lincoln Avenue, Jacksonville, IL 62650.

Audit Period: Year Ended June 30, 2022.

The finding from the June 30, 2022 schedule of findings and questioned costs is discussed below. The finding is numbered consistently with the number assigned in the schedule.

### FINANCIAL STATEMENT FINDING

#### Material Weakness

**Finding No.:** 2022-001

**Condition:** Actual expenditures were allowed to exceed budgeted expenditures.

**Plan:** The District will monitor actual expenditures in relation to budget for all funds more closely in the future, and if the budget will be exceeded, the Board will amend the budget by the same procedures required of its original adoption.

**Anticipated Date of Completion:** Ongoing

If the Illinois State Board of Education has questions regarding this plan, please contact Steve Ptacek at (217) 243-9411.

Sincerely yours,

A handwritten signature in black ink, appearing to read 'Steve Ptacek', is written over a horizontal line.

Steve Ptacek, Superintendent

[www.jsd117.org](http://www.jsd117.org)