


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

<u>School District/ Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>		<u>Accounting Basis:</u>	<u>Certified Public Accountant Information</u>	
School District/ Joint Agreement Number: <b>35050160017</b>		<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	Name of Auditing Firm: <b>Hopkins &amp; Associates, CPAs</b>	
County Name: <b>Grundy</b>		Name of Audit Manager: <b>Kim Bird</b>		
Name of School District/ Joint Agreement (use drop-down arrow to locate district, RCDDT will populate): <b>Seneca Twp HSD 160</b>		Address: <b>314 S McCoy St</b>		
Address: <b>307 E Scott Street</b>		City: <b>Granville</b> State: <b>IL</b> Zip Code: <b>61326</b>		
City: <b>Seneca</b>		Phone Number: <b>(815) 339-6630</b> Fax Number: <b>(815) 339-6643</b>		
Email Address: <b>dstecken@senecahs.org</b>		<u>IL License Number (9 digit):</u> <b>065.035633</b> Expiration Date: <b>9/30/2024</b>		
Zip Code: <b>61360</b>		Email Address: <b>kim@hopkinsoffice.com</b>		
<b>Annual Financial Report</b> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		<b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b>		
<input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator		<b>Single Audit Questions 217-782-5630 or GATA@isbe.net</b>		
District Superintendent/Administrator Name (Type or Print): <b>Dan Stecken</b>		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		
Email Address: <b>dstecken@senecahs.org</b>		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC		
Telephone: <b>815-357-8761</b> Fax Number: <b>(815) 357-1216</b>		Regional Superintendent/Cook ISC Name (Type or Print):		
Signature & Date:  <b>9/21/22</b>		Email Address:		
Telephone: _____ Fax Number: _____		Telephone: _____ Fax Number: _____		
Signature & Date: _____		Signature & Date: _____		

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

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).

35-050-1600-17\_AFR22 Seneca Twp HSD 160

**ANNUAL FINANCIAL REPORT  
of  
SENECA TOWNSHIP HIGH  
SCHOOL DISTRICT 160  
Seneca, Illinois  
For the Year Ended June 30, 2022**

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**HOPKINS & ASSOCIATES**  
*Certified Public Accountants*

314 S. McCoy St. Box 224  
Granville, IL 61326

1718 Peoria St.  
Peru, IL 61354

306 Backbone Road East, Ste. 2  
Princeton, IL 61356

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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Education  
Seneca Township High School District No. 160  
Seneca, Illinois

**Opinions**

We have audited the accompanying financial statements of Seneca Township High School District No. 160 as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements. The financial statements are included on pages 5-24 of ISBE Form SD50-35, which along with the notes to the financial statements is included in the Table of Contents under the Annual Financial Report heading.

**Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of each fund of Seneca Township High School District No. 160 as of June 30, 2022, and its revenue received and expenditures disbursed during the fiscal year then ended, in accordance with the financial reporting provisions prescribed 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 referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Seneca Township High School District No. 160, as of June 30, 2022, or changes in net position for the year then ended.

**Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 the District, 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 Seneca Township High School District No. 160 on the basis of the financial reporting provisions prescribed by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the audit requirements of the Illinois State Board of Education. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note #1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions prescribed and permitted by the Illinois State Board of Education, as described in Note #1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* 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 generally accepted auditing standards and *Government Auditing Standards*, 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 the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

## **Other Matters**

### *Supplemental Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary schedules on pages 25 through 35, statistical section on pages 36 through 41, and the itemization schedule on page 44, are presented for the purposes of additional analysis and are not a required part of the financial statements of Seneca Township High School District No. 160. Such information, except for the average daily attendance figure, included in the computation of operating expense per pupil on pages 37 through 38 and per capita tuition charges on page 39, is the responsibility of management and has been derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The information on pages 37 through 39 and 41 is propagated from information in the audited financial statements, but we take no responsibility for the accuracy of those calculations.

### *Other Information*

The information provided on pages 2 though 4 and Schedules 1 through 4 are presented for the purposes of additional analysis and are not a required part of the financial statements of Seneca Township High School District No. 160. The Report on Shared Services or Outsourcing on page 42 contains unaudited information concerning prior, current, and the future year expenditures which was provided by the District. The Administrative Cost Worksheet on page 43 contains unaudited information concerning the current year budget which was provided by the District. The actual expenditure information on this page is fairly stated in all material respects in relation to the financial statements as a whole. The information on pages 2 through 4, Schedules 1 through 4, the average daily attendance figure, included in the computation of operating expense per pupil on pages 37 through 38 and per capita tuition charges on page 39, have not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated August 31, 2022, on our consideration of Seneca Township High School District No. 160'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 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 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 Seneca Township High School District No. 160's internal control over financial reporting and compliance.

*Hopkins & Assoc.*

Granville, Illinois  
August 31, 2022



**HOPKINS & ASSOCIATES**  
*Certified Public Accountants*

314 S. McCoy St. Box 224  
Granville, IL 61326

1718 Peoria St.  
Peru, IL 61354

306 Backbone Road East, Ste. 2  
Princeton, IL 61356

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Education  
Seneca Township High School District No. 160  
Seneca, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Seneca Township High School District No. 160 (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated August 31, 2022. Our opinion was adverse because financial statements were 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 prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

**Report on Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in 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 or significant deficiencies may exist that were not identified.

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

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

### **Purpose of this Report**

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

*Hopkins & Assoc.*

Granville, Illinois  
August 31, 2022

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

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

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

23, Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C (Part 100)

- Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
- Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- Be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
- Submit AFR Electronically**
  - The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals. (Please see AFR Instructions for complete submission procedures). **Note: CD/Disk no longer accepted.**  
IWAS
  - AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (\*.wpd) or Adobe (\*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.  
*Note: In Windows 7 and above, files can be saved in Adobe Acrobat (\*.pdf) and embedded even if you do not have the software.*
- Submit Paper Copy of AFR with Signatures**
  - The auditor must send three paper copies of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature.  
*Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.*
  - Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
  - Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
    - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
    - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.  
Federal Single Audit 2 CFR 200.500
- Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
- Qualifications of Auditing Firm**
  - School district/joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
  - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.



**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: \_\_\_\_\_ (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:**

**Hopkins & Associates, CPAs**  
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.

*Hopkins & Assoc.*  
Signature

8/31/2022  
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	<u>Tax Year 2021</u>			Equalized Assessed Valuation (EAV):					732,809,311																		
8																											
9	Educational			Operations & Maintenance			Transportation			Combined Total			Working Cash														
10	Rate(s):			0.009200			+			0.002500			+			0.001200			=			0.012900			0.000500		
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	13,379,548			9,804,395			3,575,153			19,424,473																	
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.																										
19																											
20																											
21	<b>C. Short-Term Debt **</b>																										
22	CPPRT Notes			TAWs			TANs			TO/EMP. Orders			EBF/GSA Certificates														
23	0			+			0			+			0			+			0			+			0		
24	Other			Total																							
25	0			0																							
26	** The numbers shown are the sum of entries on page 26.																										
27																											
28																											
29	<b>D. Long-Term Debt</b>																										
30	Check the applicable box for long-term debt allowance by type of district.																										
31																											
32	<input checked="" type="checkbox"/> a. 6.9% for elementary and high school districts,			50,563,842																							
33	<input 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									0														
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																											
56																											
57																											
58																											
59																											
60																											
61																											
62																											

A	B	C	D	E	F	G	H	I	K	L	M	N	O	Q	R
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>														
2	<u>Financial Profile Website</u>														
3															
4															
5															
6															
7	<b>District Name:</b>	Seneca Twp HSD 160													
8	<b>District Code:</b>	35050160017													
9	<b>County Name:</b>	Grundy													
10															
11	<b>1. Fund Balance to Revenue Ratio:</b>														
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)		<b>Total</b>		<b>Ratio</b>		<b>Score</b>							<b>4</b>
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,		19,424,473.00		1.452		<b>Weight</b>							0.35
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20		13,379,548.00				<b>Value</b>							1.40
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0.00											
16	<b>2. Expenditures to Revenue Ratio:</b>														
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40		<b>Total</b>		<b>Ratio</b>		<b>Score</b>							<b>4</b>
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,		9,804,395.00		0.733		<b>Adjustment</b>							0
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20		13,379,548.00				<b>Weight</b>							0.35
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0.00											
21	Possible Adjustment:														
22															
23	<b>3. Days Cash on Hand:</b>														
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70		<b>Total</b>		<b>Days</b>		<b>Score</b>							<b>4</b>
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360		19,424,473.00		713.23		<b>Weight</b>							0.10
26				27,234.43											0.40
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>														
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40		<b>Total</b>		<b>Percent</b>		<b>Score</b>							<b>4</b>
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates		0.00		100.00		<b>Weight</b>							0.10
30				8,035,254.10											0.40
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>														
32	Long-Term Debt Outstanding (P3, Cell H38)			<b>Total</b>		<b>Percent</b>		<b>Score</b>							<b>4</b>
33	Total Long-Term Debt Allowed (P3, Cell H32)			0.00		100.00		<b>Weight</b>							0.10
34				50,563,842.46											0.40
35														<b>Total Profile Score:</b>	<b>4.00 *</b>
36														<b>Estimated 2023 Financial Profile Designation:</b>	<b><u>RECOGNITION</u></b>
37															
38															
39															
40															
41															
42															

\* 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**

1	A	B	C	D	E	F	G	H	I	J	K
2	<b>ASSETS</b> (Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Total	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		130,126	31,435		22,195	90,489			3,596	2,901
5	Investments	120	15,385,352	2,480,076	31,591	1,087,106	1,414,888	6,069,668	288,183	12,669	778,812
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>		15,515,478	2,511,511	31,591	1,109,301	1,505,377	6,069,668	288,183	16,265	781,713
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		0	0	0	0	0	0	0	0	0
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714		50,000			456,299				
39	Unreserved Fund Balance	730	15,515,478	2,461,511	31,591	1,109,301	1,049,078	6,069,668	288,183	16,265	781,713
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		15,515,478	2,511,511	31,591	1,109,301	1,505,377	6,069,668	288,183	16,265	781,713
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	211,450								
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		211,450								
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	211,450								
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		211,450								
51											
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>										
53	<b>Total Current Assets District with Student Activity Funds</b>		15,726,928	2,511,511	31,591	1,109,301	1,505,377	6,069,668	288,183	16,265	781,713
54	<b>Total Capital Assets District with Student Activity Funds</b>										
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>										
56	<b>Total Current Liabilities District with Student Activity Funds</b>		0	0	0	0	0	0	0	0	0
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>										
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>										
59	Reserved Fund Balance District with Student Activity Funds	714	211,450	50,000	0	0	456,299	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	15,515,478	2,461,511	31,591	1,109,301	1,049,078	6,069,668	288,183	16,265	781,713
61	Investment in General Fixed Assets District with Student Activity Funds										
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		15,726,928	2,511,511	31,591	1,109,301	1,505,377	6,069,668	288,183	16,265	781,713

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

1	A	B	L	M	N
	<b>ASSETS</b> (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				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			
16	Land	220		696,434	
17	Building & Building Improvements	230		46,853,835	
18	Site Improvements & Infrastructure	240		2,807,242	
19	Capitalized Equipment	250		2,696,772	
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			0
23	<b>Total Capital Assets</b>			53,054,283	0
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	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	<b>Total Current Liabilities</b>		0		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			0
37	<b>Total Long-Term Liabilities</b>				0
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			53,054,283	
41	<b>Total Liabilities and Fund Balance</b>		0	53,054,283	0
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	<b>Total Current Liabilities For Student Activity Funds</b>				
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	<b>Total Current Assets District with Student Activity Funds</b>		0		
54	<b>Total Capital Assets District with Student Activity Funds</b>			53,054,283	0
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>				
56	<b>Total Current Liabilities District with Student Activity Funds</b>		0		
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>				0
59	Reserved Fund Balance District with Student Activity Funds	714			
60	Unreserved Fund Balance District with Student Activity Funds	730			
61	Investment in General Fixed Assets District with Student Activity Funds			53,054,283	
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		0	53,054,283	0

**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**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES</b>										
4	LOCAL SOURCES	1000	9,083,768	1,854,403	558	879,649	1,061,921	48,363	366,040	1,189,351	368,559
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	430,226	50,000	0	121,830	0	0	0	0	0
7	FEDERAL SOURCES	4000	584,632	9,000	0	0	6,301	0	0	0	0
8	Total Direct Receipts/Revenues		10,098,626	1,913,403	558	1,001,479	1,068,222	48,363	366,040	1,189,351	368,559
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	2,707,833								
10	Total Receipts/Revenues		12,806,459	1,913,403	558	1,001,479	1,068,222	48,363	366,040	1,189,351	368,559
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	4,872,754				87,789			467,014	
13	Support Services	2000	2,599,322	1,708,863		212,120	616,725	0		736,585	3,418
14	Community Services	3000	0	0		0	0			0	
15	Payments to Other Districts & Governmental Units	4000	173,255	0	0	236,899	0	0		0	0
16	Debt Service	5000	1,182	0	0	0	0			0	0
17	Total Direct Disbursements/Expenditures		7,646,513	1,708,863	0	449,019	704,514	0		1,203,599	3,418
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	2,707,833	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		10,354,346	1,708,863	0	449,019	704,514	0		1,203,599	3,418
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		2,452,113	204,540	558	552,460	363,708	48,363	366,040	(14,248)	365,141
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	1,000,000								
25	Abatement of the Working Cash Fund <sup>12</sup>	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130		500,000							
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									
34	Premium on Bonds Sold	7220									
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>13</sup>	7400			0						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases <sup>13</sup>	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						1,500,000			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		1,000,000	500,000	0	0	0	1,500,000	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**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							1,000,000		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130				500,000					
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	1,000,000	500,000							
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>		1,000,000	500,000	0	500,000	0	0	1,000,000	0	0
77	<b>Total Other Sources/Uses of Funds</b>		0	0	0	(500,000)	0	1,500,000	(1,000,000)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		2,452,113	204,540	558	52,460	363,708	1,548,363	(633,960)	(14,248)	365,141
79	<b>Fund Balances without Student Activity Funds - July 1, 2021</b>		13,063,365	2,306,971	31,033	1,056,841	1,141,669	4,521,305	922,143	30,513	416,572
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	<b>Fund Balances without Student Activity Funds - June 30, 2022</b>		15,515,478	2,511,511	31,591	1,109,301	1,505,377	6,069,668	288,183	16,265	781,713
84											
85	<b>Student Activity Fund Balance - July 1, 2021</b>		204,708								
86	<b>RECEIPTS/REVENUES - Student Activity Funds</b>										
87	Total Student Activity Direct Receipts/Revenues	1799	285,624								
88	<b>DISBURSEMENTS/EXPENDITURES - Students Activity Funds</b>										
89	Total Student Activity Disbursements/Expenditures	1999	278,882								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>a</sup>		6,742								
91	Student Activity Fund Balance - June 30, 2022		211,450								
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**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
94	LOCAL SOURCES	1000	9,369,392	1,854,403	558	879,649	1,061,921	48,363	366,040	1,189,351	368,559
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	430,226	50,000	0	121,830	0	0	0	0	0
97	FEDERAL SOURCES	4000	584,632	9,000	0	0	6,301	0	0	0	0
98	Total Direct Receipts/Revenues		10,384,250	1,913,403	558	1,001,479	1,068,222	48,363	366,040	1,189,351	368,559
99	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	2,707,833	0	0	0	0	0	0	0	0
100	Total Receipts/Revenues		13,092,083	1,913,403	558	1,001,479	1,068,222	48,363	366,040	1,189,351	368,559
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	5,151,636				87,789				
103	Support Services	2000	2,599,322	1,708,863		212,120	616,725	0		736,585	3,418
104	Community Services	3000	0	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	173,255	0	0	236,899	0	0		0	0
106	Debt Service	5000	1,182	0	0	0	0			0	0
107	Total Direct Disbursements/Expenditures		7,925,395	1,708,863	0	449,019	704,514	0		1,203,599	3,418
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	2,707,833	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		10,633,228	1,708,863	0	449,019	704,514	0		1,203,599	3,418
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		2,458,855	204,540	558	552,460	363,708	48,363	366,040	(14,248)	365,141
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		1,000,000	500,000	0	0	0	1,500,000	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		1,000,000	500,000	0	500,000	0	0	1,000,000	0	0
116	Total Other Sources/Uses of Funds		0	0	0	(500,000)	0	1,500,000	(1,000,000)	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2022		15,726,928	2,511,511	31,591	1,109,301	1,505,377	6,069,668	288,183	16,265	781,713

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3			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>		6,664,657	1,811,043	294	869,298	664,430		362,212	1,182,578	362,212
6	Leasing Purposes Levy <sup>8</sup>	1130	362,212								
7	Special Education Purposes Levy	1140	144,883								
8	FICA/Medicare Only Purposes Levies	1150					241,871				
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>		<b>7,171,752</b>	<b>1,811,043</b>	<b>294</b>	<b>869,298</b>	<b>906,301</b>	<b>0</b>	<b>362,212</b>	<b>1,182,578</b>	<b>362,212</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	1,535,362				141,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>1,535,362</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>141,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		<b>0</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #:	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					0					
64	<b>EARNINGS ON INVESTMENTS</b>	1500									
65	Interest on Investments	1510	159,705	28,341	309	11,898	16,634	57,004	4,238	6,791	7,456
66	Gain or Loss on Sale of Investments	1520	(21,905)	(3,531)	(45)	(1,547)	(2,014)	(8,641)	(410)	(18)	(1,105)
67	<b>Total Earnings on Investments</b>		137,800	24,810	264	10,351	14,620	48,363	3,828	6,773	6,347
68	<b>FOOD SERVICE</b>	1600									
69	Sales to Pupils - Lunch	1611	90,802								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	4								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	5,222								
74	Other Food Service (Describe & Itemize)	1690	8,755								
75	<b>Total Food Service</b>		104,783								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	1700									
77	Admissions - Athletic	1711	13,842								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720									
80	Book Store Sales	1730	1,178								
81	Other District/School Activity Revenue (Describe & Itemize)	1790	1,675								
82	Student Activity Funds Revenues	1799	285,624								
83	<b>Total District/School Activity Income (without Student Activity Funds)</b>		16,695		0						
84	<b>Total District/School Activity Income (with Student Activity Funds)</b>		302,319								
85	<b>TEXTBOOK INCOME</b>	1800									
86	Rentals - Regular Textbooks	1811	44,580								
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>		44,580								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	1900									
97	Rentals	1910	2,680	15,000							
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	26,341								
102	Payments of Surplus Moneys from TIF Districts	1960	4,049								
103	Drivers' Education Fees	1970	4,750								
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992	11,862								
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	23,114	3,550							
110	<b>Total Other Revenue from Local Sources</b>		72,796	18,550	0	0	0	0	0	0	0
111	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	1000	9,083,768	1,854,403	558	879,649	1,061,921	48,363	366,040	1,189,351	368,559
112	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	1000	9,369,392								
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	304,803								
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>		304,803	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	24,614								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120									
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	<b>Total Special Education</b>		24,614	0		0					
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
136	CTE - Technical Education - Tech Prep	3200	39,608								
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235	40,885								
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	<b>Total Career and Technical Education</b>		80,493	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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
148	State Free Lunch & Breakfast	3360	5,105								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	14,261								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	<b>TRANSPORTATION</b>										
154	Transportation - Regular and Vocational	3500				4,002					
155	Transportation - Special Education	3510				117,828					
156	Transportation - Other (Describe & Itemize)	3599									
157	<b>Total Transportation</b>		0	0		121,830	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705									
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	950								
171	<b>Total Restricted Grants-In-Aid</b>		125,423	50,000	0	121,830	0	0	0	0	0
172	<b>Total Receipts from State Sources</b>	3000	430,226	50,000	0	121,830	0	0	0	0	0
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	33,100								
183	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		33,100	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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	<b>Total Title V</b>		0	0		0	0				
191	<b>FOOD SERVICE</b>										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	227,652								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	63,318								
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	<b>Total Food Service</b>		290,970				0				
201	<b>TITLE I</b>										
202	Title I - Low Income	4300	66,365				6,301				
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	<b>Total Title I</b>		66,365	0		0	6,301				
207	<b>TITLE IV</b>										
208	Title IV - Student Support & Academic Enrichment Grant	4400	12,250								
209	Title IV - 21st Century Comm Learning Centers	4421									
210	Title IV - Other (Describe & Itemize)	4499									
211	<b>Total Title IV</b>		12,250	0		0	0				
212	<b>FEDERAL - SPECIAL EDUCATION</b>										
213	Fed - Spec Education - Preschool Flow-Through	4600									
214	Fed - Spec Education - Preschool Discretionary	4605									
215	Fed - Spec Education - IDEA - Flow Through	4620	62,089								
216	Fed - Spec Education - IDEA - Room & Board	4625									
217	Fed - Spec Education - IDEA - Discretionary	4630									
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
219	<b>Total Federal - Special Education</b>		62,089	0		0	0				
220	<b>CTE - PERKINS</b>										
221	CTE - Perkins - Title III E - Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799	9,231								
223	<b>Total CTE - Perkins</b>		9,231	0			0				
224	Federal - Adult Education	4810									
225	ARRA - General State Aid - Education Stabilization	4850									
226	ARRA - Title I - Low Income	4851									
227	ARRA - Title I - Neglected, Private	4852									
228	ARRA - Title I - Delinquent, Private	4853									
229	ARRA - Title I - School Improvement (Part A)	4854									
230	ARRA - Title I - School Improvement (Section 1003g)	4855									
231	ARRA - IDEA - Part B - Preschool	4856									
232	ARRA - IDEA - Part B - Flow-Through	4857									
233	ARRA - Title IID - Technology-Formula	4860									
234	ARRA - Title IID - Technology-Competitive	4861									
235	ARRA - McKinney - Vento Homeless Education	4862									
236	ARRA - Child Nutrition Equipment Assistance	4863									
237	Impact Aid Formula Grants	4864									
238	Impact Aid Competitive Grants	4865									
239	Qualified Zone Academy Bond Tax Credits	4866									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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	2,306								
260	Title II - Eisenhower Professional Development Formula	4930									
261	Title II - Teacher Quality	4932	9,570								
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	10,756								
266	Medicaid Matching Funds - Fee-for-Service Program	4992	4,322								
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	83,673	9,000							
268	<b>Total Restricted Grants-in-Aid Received from the Federal Govt Thru the State</b>		551,532	9,000	0	0	6,301	0		0	0
269	<b>Total Receipts/Revenues from Federal Sources</b>	4000	584,632	9,000	0	0	6,301	0	0	0	0
270	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		10,098,626	1,913,403	558	1,001,479	1,068,222	48,363	366,040	1,189,351	368,559
271	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		10,384,250	1,913,403	558	1,001,479	1,068,222	48,363	366,040	1,189,351	368,559

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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>	1000										
5	Regular Programs	1100	1,913,953	626,899	5,607	64,129		1,493	8,369		2,620,450	2,952,637
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125									0	
8	Special Education Programs (Functions 1200-1220)	1200	326,109	80,957	15,048	4,401		110			426,625	579,982
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250									0	
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	704,790	207,684	7,192	66,256		2,331	8,270		996,523	1,066,559
14	Interscholastic Programs	1500	317,562	48,509	68,938	62,310	11,689	24,222			533,230	533,060
15	Summer School Programs	1600									0	
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	71,224	27,994		1,245		70			100,533	129,673
18	Bilingual Programs	1800									0	
19	Truant Alternative & Optional Programs	1900	53,009	5,715		2,278					61,002	82,023
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						134,391			134,391	135,000
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						278,882			278,882	270,000
34	<b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b>	1000	3,386,647	997,758	96,785	200,619	11,689	162,617	16,639	0	4,872,754	5,478,934
35	<b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>	1000	3,386,647	997,758	96,785	200,619	11,689	441,499	16,639	0	5,151,636	5,748,934
36	<b>SUPPORT SERVICES (ED)</b>	2000										
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110	112,993	34,587		284		1,540			149,404	212,330
39	Guidance Services	2120	197,201	40,922		8,904		2,209			249,236	290,828
40	Health Services	2130	18,733	4,231		2,753					25,717	46,895
41	Psychological Services	2140	76,067	10,414		1,435		75			87,991	101,123
42	Speech Pathology & Audiology Services	2150									0	
43	Other Support Services - Pupils (Describe & Itemize)	2190	141,041	36,390	140,610		124,394				442,435	522,400
44	<b>Total Support Services - Pupils</b>	2100	546,035	126,544	140,610	13,376	124,394	3,824	0	0	954,783	1,173,576
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210									0	54,000
47	Educational Media Services	2220	148,983	22,162	37,781	21,238		123,807	45,689		399,660	427,930
48	Assessment & Testing	2230									0	
49	<b>Total Support Services - Instructional Staff</b>	2200	148,983	22,162	37,781	21,238	0	123,807	45,689	0	399,660	481,930
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310	59,796	196,132	101,909	18,028		44,796			420,661	465,100
52	Executive Administration Services	2320	58,080	21,186							79,266	117,955
53	Special Area Administration Services	2330									0	
54	Tort Immunity Services	2361, 2365									0	
55	<b>Total Support Services - General Administration</b>	2300	117,876	217,318	101,909	18,028	0	44,796	0	0	499,927	583,055
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											



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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
57	Office of the Principal Services	2410	191,275	44,301	8,885	16,966		1,439			262,866	324,609
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>191,275</b>	<b>44,301</b>	<b>8,885</b>	<b>16,966</b>	<b>0</b>	<b>1,439</b>	<b>0</b>	<b>0</b>	<b>262,866</b>	<b>324,609</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510									0	
62	Fiscal Services	2520	143,780	12,340	170	1,271		1,800			159,361	213,550
63	Operation & Maintenance of Plant Services	2540			67,988						67,988	80,000
64	Pupil Transportation Services	2550									0	
65	Food Services	2560	81,465	7,846		165,115		311			254,737	331,581
66	Internal Services	2570									0	
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>225,245</b>	<b>20,186</b>	<b>68,158</b>	<b>166,386</b>	<b>0</b>	<b>2,111</b>	<b>0</b>	<b>0</b>	<b>482,086</b>	<b>625,131</b>
68	<b>SUPPORT SERVICES - CENTRAL</b>											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630									0	
72	Staff Services	2640									0	
73	Data Processing Services	2660									0	
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
75	Other Support Services (Describe & Itemize)	2900									0	3,000
76	<b>Total Support Services</b>	<b>2000</b>	<b>1,229,414</b>	<b>430,511</b>	<b>357,343</b>	<b>235,994</b>	<b>124,394</b>	<b>175,977</b>	<b>45,689</b>	<b>0</b>	<b>2,599,322</b>	<b>3,191,301</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>									0	
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			9,785						9,785	
81	Payments for Special Education Programs	4120			112,390						112,390	64,000
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>122,175</b>					<b>0</b>	<b>122,175</b>	<b>64,000</b>
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220						51,080			51,080	210,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>51,080</b>			<b>51,080</b>	<b>210,000</b>
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>122,175</b>			<b>51,080</b>			<b>173,255</b>	<b>274,000</b>
105	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
106	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150						1,182			1,182	
112	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						<b>1,182</b>			<b>1,182</b>	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	<b>Total Debt Services</b>	<b>5000</b>						<b>1,182</b>			<b>1,182</b>	0
115	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		4,616,061	1,428,269	576,303	436,613	136,083	390,856	62,328	0	7,646,513	8,944,235
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		4,616,061	1,428,269	576,303	436,613	136,083	669,738	62,328	0	7,925,395	9,214,235
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										2,452,113	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										2,458,855	
120												
121	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
122	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
123	<b>SUPPORT SERVICES - PUPILS</b>											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	<b>SUPPORT SERVICES - BUSINESS</b>											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530									0	
128	Operation & Maintenance of Plant Services	2540	441,444	105,721	353,307	415,133		377,162	16,096		1,708,863	1,975,500
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	<b>Total Support Services - Business</b>	<b>2500</b>	<b>441,444</b>	<b>105,721</b>	<b>353,307</b>	<b>415,133</b>	<b>0</b>	<b>377,162</b>	<b>16,096</b>	<b>0</b>	<b>1,708,863</b>	<b>1,975,500</b>
132	Other Support Services (Describe & Itemize)	2900									0	
133	<b>Total Support Services</b>	<b>2000</b>	<b>441,444</b>	<b>105,721</b>	<b>353,307</b>	<b>415,133</b>	<b>0</b>	<b>377,162</b>	<b>16,096</b>	<b>0</b>	<b>1,708,863</b>	<b>1,975,500</b>
134	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0	
135	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
136	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
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	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
144	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
145	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
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	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
152	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
153	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
154	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										
155	Total Direct Disbursements/Expenditures		441,444	105,721	353,307	415,133	0	377,162	16,096	0	1,708,863	1,975,500
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										204,540	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
157	<b>30 - DEBT SERVICES (DS)</b>											
158	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	4000										
159	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
160	Payments for Regular Programs	4110									0	
161	Payments for Special Education Programs	4120									0	
162	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
163	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
164	<b>DEBT SERVICES (DS)</b>	5000										
165	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
166	Tax Anticipation Warrants	5110									0	
167	Tax Anticipation Notes	5120									0	
168	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
169	State Aid Anticipation Certificates	5140									0	
170	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
171	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
172	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	5200									0	
173	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT</b>	5300										
174	(Lease/Purchase Principal Retired) <sup>11</sup>										0	
175	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	5400									0	
176	Total Debt Services	5000			0			0			0	0
177	<b>PROVISION FOR CONTINGENCIES (DS)</b>	6000										
178	Total Disbursements/ Expenditures				0			0			0	0
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										558	
180												
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
182	<b>SUPPORT SERVICES (TR)</b>											
183	<b>SUPPORT SERVICES - PUPILS</b>											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	<b>SUPPORT SERVICES - BUSINESS</b>											
186	Pupil Transportation Services	2550	22,836	6,696	161,047	21,541					212,120	851,800
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	22,836	6,696	161,047	21,541	0	0	0	0	212,120	851,800
189	<b>COMMUNITY SERVICES (TR)</b>	3000									0	
190	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	4000										
191	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
192	Payments for Regular Programs	4110			188,366						188,366	
193	Payments for Special Education Programs	4120			48,533						48,533	
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			236,899			0			236,899	0
199	<b>PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)</b>	4400									0	
200	Total Payments to Other Govt Units	4000			236,899			0			236,899	0
201	<b>DEBT SERVICES (TR)</b>	5000										
202	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
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		22,836	6,696	397,946	21,541	0	0	0	0	449,019	851,800
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										552,460	
216												
217	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
218	<b>INSTRUCTION (MR/SS)</b>	1000										
219	Regular Programs	1100		31,338							31,338	35,500
220	Pre-K Programs	1125									0	
221	Special Education Programs (Functions 1200-1220)	1200		23,511							23,511	33,650
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250									0	
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400		13,896							13,896	18,650
227	Interscholastic Programs	1500		9,703							9,703	12,200
228	Summer School Programs	1600									0	
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		1,174							1,174	1,420
231	Bilingual Programs	1800									0	
232	Truants' Alternative & Optional Programs	1900		8,167							8,167	12,800
233	<b>Total Instruction</b>	1000		87,789							87,789	114,220
234	<b>SUPPORT SERVICES (MR/SS)</b>	2000										
235	<b>SUPPORT SERVICES - PUPILS</b>											
236	Attendance & Social Work Services	2110		9,550							9,550	15,500
237	Guidance Services	2120		8,326							8,326	12,000
238	Health Services	2130		2,475							2,475	4,000
239	Psychological Services	2140		1,226							1,226	1,500
240	Speech Pathology & Audiology Services	2150									0	
241	Other Support Services - Pupils (Describe & Itemize)	2190		3,511							3,511	7,000
242	<b>Total Support Services - Pupils</b>	2100		25,088							25,088	40,000
243	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
244	Improvement of Instruction Services	2210		107							107	250
245	Educational Media Services	2220		25,882							25,882	41,500
246	Assessment & Testing	2230									0	
247	<b>Total Support Services - Instructional Staff</b>	2200		25,989							25,989	41,750
248	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
249	Board of Education Services	2310		427,340							427,340	474,995
250	Executive Administration Services	2320		1,404							1,404	2,510
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365		3,364							3,364	8,000
254	<b>Total Support Services - General Administration</b>	2300		432,108							432,108	485,505
255	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
256	Office of the Principal Services	2410		11,415							11,415	51,000
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	<b>Total Support Services - School Administration</b>	2400		11,415							11,415	51,000
259	<b>SUPPORT SERVICES - BUSINESS</b>											

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
260	Direction of Business Support Services	2510									0	
261	Fiscal Services	2520		24,969							24,969	36,700
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		80,175							80,175	96,500
264	Pupil Transportation Services	2550		963							963	6,500
265	Food Services	2560		16,018							16,018	27,000
266	Internal Services	2570									0	
267	<b>Total Support Services - Business</b>	<b>2500</b>		<b>122,125</b>							<b>122,125</b>	<b>166,700</b>
268	<b>SUPPORT SERVICES - CENTRAL</b>											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660									0	
274	<b>Total Support Services - Central</b>	<b>2600</b>		<b>0</b>							<b>0</b>	<b>0</b>
275	Other Support Services (Describe & Itemize)	2900									0	
276	<b>Total Support Services</b>	<b>2000</b>		<b>616,725</b>							<b>616,725</b>	<b>784,955</b>
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>									0	
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
283	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
284	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	<b>Total Debt Services - Interest</b>	<b>5000</b>								<b>0</b>	<b>0</b>	<b>0</b>
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
292	<b>Total Disbursements/Expenditures</b>			<b>704,514</b>				<b>0</b>			<b>704,514</b>	<b>899,175</b>
293	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>363,708</b>	
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
297	<b>SUPPORT SERVICES - BUSINESS</b>											
298	Facilities Acquisition and Construction Services	2530									0	
299	Other Support Services (Describe & Itemize)	2900									0	
300	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
302	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
308	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
309	<b>Total Disbursements/ Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
310	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>48,363</b>	
311												
312	<b>70 - WORKING CASH (WC)</b>											
313												

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
314	<b>80 - TORT FUND (TF)</b>											
315	<b>INSTRUCTION (TF)</b>	<b>1000</b>										
316	Regular Programs	1100	207,357	34,078							241,435	203,000
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200	50,711	28,736							79,447	27,500
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	67,311	10,708							78,019	71,000
325	Interscholastic Programs	1500	53,840	3,112	1,980						58,932	59,000
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700	7,466	1,715							9,181	7,000
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	<b>385,685</b>	<b>78,349</b>	<b>1,980</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>467,014</b>	<b>367,500</b>
345	<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>										
346	<b>Support Services - Pupil</b>	<b>2100</b>										
347	Attendance & Social Work Services	2110	25,500	6,223							31,723	12,000
348	Guidance Services	2120	16,187	1,890							18,077	15,000
349	Health Services	2130	9,000	730							9,730	5,000
350	Psychological Services	2140	8,500								8,500	8,000
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190	29,393	3,112							32,505	35,000
353	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>88,580</b>	<b>11,955</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,535</b>	<b>75,000</b>
354	<b>Support Services - Instructional Staff</b>	<b>2200</b>										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220	26,228	1,101							27,329	20,000
357	Assessment & Testing	2230									0	
358	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>26,228</b>	<b>1,101</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27,329</b>	<b>20,000</b>
359	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2300</b>										
360	Board of Education Services	2310	11,680	1,471	105,880						119,031	113,000
361	Executive Administration Services	2320	38,720	4,634							43,354	60,000
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	90,000
364	Risk Management and Claims Services Payments	2365	22,132		67,791						89,923	91,426
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>72,532</b>	<b>6,105</b>	<b>173,671</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>252,308</b>	<b>354,426</b>
366	<b>Support Services - School Administration</b>	<b>2400</b>										
367	Office of the Principal Services	2410	60,699	12,570							73,269	55,000
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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
369	<b>Total Support Services - School Administration</b>	2400	60,699	12,570	0	0	0	0	0	0	73,269	55,000
370	<b>Support Services - Business</b>	2500										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520	18,253	2,651							20,904	14,000
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540	100,172	20,669	102,620						223,461	236,855
375	Pupil Transportation Services	2550	9,073								9,073	
376	Food Services	2560	24,796	4,910							29,706	19,000
377	Internal Services	2570									0	
378	<b>Total Support Services - Business</b>	2500	152,294	28,230	102,620	0	0	0	0	0	283,144	269,855
379	<b>Support Services - Central</b>	2600										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630									0	
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	<b>Total Support Services - Central</b>	2600	0	0	0	0	0	0	0	0	0	0
386	<b>Other Support Services (Describe &amp; Itemize)</b>	2900									0	
387	<b>Total Support Services</b>	2000	400,333	59,961	276,291	0	0	0	0	0	736,585	774,281
388	<b>COMMUNITY SERVICES (TF)</b>	3000									0	
389	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	4000										
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>	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
405	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	
413	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	4300			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>	4000			0			0			0	0
416	<b>DEBT SERVICES (TF)</b>	5000										
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 or Short-Term Debt	5150									0	
423	<b>Total Debt Services - Interest on Short-Term Debt</b>	5100						0			0	0
424	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	5200									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
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 (IF)	6000										
429	Total Disbursements/Expenditures		787,018	138,310	278,271	0	0	0	0	0	1,203,599	1,141,781
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(14,248)	
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				3,418					3,418	371,791
437	Total Support Services - Business	2500	0	0	0	3,418	0	0	0	0	3,418	371,791
438	Other Support Services (Describe & Itemize)	2900									0	
439	Total Support Services	2000	0	0	0	3,418	0	0	0	0	3,418	371,791
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
451	Debt Service - Payments of Principal on Long-Term Debt <sup>12</sup> (Lease/Purchase Principal Retired)	5300									0	
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	0	3,418	0	0	0	0	3,418	371,791
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										365,141	



	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	6,664,657		6,664,657	6,741,285
5	Operations & Maintenance	1,811,043		1,811,043	1,831,871	1,831,871
6	Debt Services **	294		294		0
7	Transportation	869,298		869,298	879,298	879,298
8	Municipal Retirement	664,430		664,430	406,016	406,016
9	Capital Improvements	0		0		0
10	Working Cash	362,212		362,212	366,375	366,375
11	Tort Immunity	1,182,578		1,182,578	1,457,070	1,457,070
12	Fire Prevention & Safety	362,212		362,212	366,375	366,375
13	Leasing Levy	362,212		362,212	366,375	366,375
14	Special Education	144,883		144,883	146,549	146,549
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	241,871		241,871	250,014	250,014
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>12,665,690</b>	<b>0</b>	<b>12,665,690</b>	<b>12,811,228</b>	<b>12,811,228</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 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	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>									
4	Total CPPRT Notes					0				
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	Total TAWs		0	0	0	0				
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	Total TANs		0	0	0	0				
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	<b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>									
25	Total (All Funds)					0				
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
28										
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	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									0	
32									0	
33									0	
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			0		0	0	0	0	0	0
50	* Each type of debt issued must be identified separately with the amount:									
51	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. GASB 87 Leases	10. Other						
52	2. Funding Bonds	5. Tort Judgment Bonds	8. Other	11. Other						
53	3. Refunding Bonds	6. Building Bonds	9. Other	12. Other						
54										

**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										
4	<b>RECEIPTS:</b>										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	1,182,578	144,833			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	6,773				
7	Drivers' Education Fees					10-1970					4,750
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					14,261
10	Other Receipts (Describe & Itemize)					--	0				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	<b>Total Receipts</b>						<b>1,189,351</b>	<b>144,833</b>	<b>0</b>	<b>0</b>	<b>19,011</b>
13	<b>DISBURSEMENTS:</b>										
14	Instruction					10 or 50-1000		144,833			19,011
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					80	1,203,599				
17	<b>DEBT SERVICE</b>										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize)					30-5400					
21	<b>Total Debt Services</b>									0	
22	Other Disbursements (Describe & Itemize)					--					
23	<b>Total Disbursements</b>						<b>1,203,599</b>	<b>144,833</b>	<b>0</b>	<b>0</b>	<b>19,011</b>
24	<b>Ending Cash Basis Fund Balance as of June 30, 2022</b>						<b>(14,248)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
25	<b>Reserved Cash Balance</b>					714					
26	<b>Unreserved Cash Balance</b>					730	<b>(14,248)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>										
29											
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:										
32						Total Claims Payments:	1,203,599				
32						Total Reserve Remaining:	(14,248)				
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						28,567				
37	Unemployment Insurance Act						0				
38	Insurance (Regular or Self-Insurance)						77,313				
39	Risk Management and Claims Service						170,411				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						927,308				
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>						<b>0</b>				
47	<b>G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0</b>						<b>OK</b>				
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>											Click below for schedule instructions:	
2	<b>Please read schedule instructions before completing.</b>											<b>SCHEDULE INSTRUCTIONS</b>	
3													
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2022?			<b>x</b>	<b>Yes</b>					<b>No</b>			
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	Total Revenue Section A			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										0
24	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)		4998	43,355	9,000								52,355
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	40,318									40,318
28	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)		4210										0
29	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)		4210										0
30	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS)		4998										0
31	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)		4998										0
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





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

	A	B	C	D	E	F	G	H	I	J	K	L
80	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000					3,495			24,500		27,995
81	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	3,495	0		24,500		27,995
82	<b>Expenditure Section C:</b>											
83	<b>GEER I EXPENDITURES (CARES)</b>											
84	<b>DISBURSEMENTS</b>											
85			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
86			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
87	<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	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
91												
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	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
96												
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
98	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
99	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
100	<b>Expenditure Section D:</b>											
101	<b>GEER II EXPENDITURES (CRRSA)</b>											
102	<b>DISBURSEMENTS</b>											
103			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
104			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
105	<b>FUNCTION</b>											
105	1. List the total expenditures for the Functions 1000 and 2000 below											
106	INSTRUCTION Total Expenditures	1000										0
107	SUPPORT SERVICES Total Expenditures	2000										0
108	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
109												
110	Facilities Acquisition and Construction Services (Total)	2530										0
111	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
112	FOOD SERVICES (Total)	2560										0
113	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
114												
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
116	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
117	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
118	<b>Expenditure Section E:</b>											
119	<b>ESSER III EXPENDITURES (ARP)</b>											
120	<b>DISBURSEMENTS</b>											
121			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	



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

	A	B	C	D	E	F	G	H	I	J	K	L
167	3. List the technology expense in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
168	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
170	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
171	<b>Expenditure Section H:</b>											
172	<b>ARP IDEA (ARP)</b>		<b>DISBURSEMENTS</b>									
173			(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	
174	<b>FUNCTION</b>											
175	1. List the total expenditures for the Functions 1000 and 2000 below											
176	INSTRUCTION Total Expenditures	1000										0
177	SUPPORT SERVICES Total Expenditures	2000										0
178	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
179	Facilities Acquisition and Construction Services (Total)	2530										0
180	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
181	FOOD SERVICES (Total)	2560										0
182	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
183	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
184	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
185	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
186	<b>Expenditure Section I:</b>											
187	<b>ARP Homeless I (ARP)</b>		<b>DISBURSEMENTS</b>									
188			(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	
189	<b>FUNCTION</b>											
190	1. List the total expenditures for the Functions 1000 and 2000 below											
191	INSTRUCTION Total Expenditures	1000										0
192	SUPPORT SERVICES Total Expenditures	2000										0
193	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
194	Facilities Acquisition and Construction Services (Total)	2530										0
195	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
196	FOOD SERVICES (Total)	2560										0
197	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
198	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
199	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
200	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
201	<b>Expenditure Section I:</b>											
202	<b>ARP Homeless I (ARP)</b>		<b>DISBURSEMENTS</b>									
203			(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	
204	<b>FUNCTION</b>											
205	1. List the total expenditures for the Functions 1000 and 2000 below											
206	INSTRUCTION Total Expenditures	1000										0
207	SUPPORT SERVICES Total Expenditures	2000										0
208	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
209	Facilities Acquisition and Construction Services (Total)	2530										0
210	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
211	FOOD SERVICES (Total)	2560										0
212	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
213	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
214	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
215	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0





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

	A	B	C	D	E	F	G	H	I	J	K	L
251	SUPPORT SERVICES Total Expenditures	2000										0
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
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
260	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
261	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
262	<b>Expenditure Section M:</b>											
263	<b>Other ARP Expenditures (not accounted for above)</b>											
264												
265			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
266			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
267	FUNCTION											
267	1. List the total expenditures for the Functions 1000 and 2000 below											
268	INSTRUCTION Total Expenditures	1000										0
269	SUPPORT SERVICES Total Expenditures	2000										0
270	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
271	Facilities Acquisition and Construction Services (Total)	2530										0
272	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
273	FOOD SERVICES (Total)	2560										0
274	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
276	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
278	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
279	<b>Expenditure Section N:</b>											
281	<b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>											
282												
283												
284			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
285			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
286	INSTRUCTION	1000	220	0	199	0	0	0	0	0		419
287	SUPPORT SERVICES	2000	53,493	0	0	3,495	62,827	0	24,500			144,315
288	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0			0
289	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	0	62,827	0	0			62,827
290	FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0			0
291	TOTAL EXPENDITURES										Functions 1000 & 2000 total	144,734
292												

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

	A	B	C	D	E	F	G	H	I	J	K	L
293	<b>Expenditure Section O:</b>											
294	<b>TOTAL TECHNOLOGY</b>											
295	<b>EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>											
296				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
297	<b>FUNCTION</b>			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
298	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)</b>	<b>Total Technology</b>				0	3,495	0		24,500		27,995

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
2	<b>Description of Assets (Enter Whole Dollars)</b>	<b>Acct #</b>	<b>Cost Beginning July 1, 2021</b>	<b>Add: Additions July 1, 2021 thru June 30, 2022</b>	<b>Less: Deletions July 1, 2021 thru June 30, 2022</b>	<b>Cost Ending June 30, 2022</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2021</b>	<b>Add: Depreciation Allowable July 1, 2021 thru June 30, 2022</b>	<b>Less: Depreciation Deletions July 1, 2021 thru June 30, 2022</b>	<b>Accumulated Depreciation Ending June 30, 2022</b>	<b>Ending Balance Undepreciated June 30, 2022</b>
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	696,434			696,434						696,434
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	46,572,174	281,661		46,853,835	50	17,129,186	921,047		18,050,233	28,803,602
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	2,790,232	17,010		2,807,242	20	2,220,046	43,917		2,263,963	543,279
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	2,410,696	214,574	232,995	2,392,275	10	1,462,846	239,228	232,995	1,469,079	923,196
13	5 Yr Schedule	252	304,497			304,497	5	188,520	55,060		243,580	60,917
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260				0	--					0
16	<b>Total Capital Assets</b>	<b>200</b>	<b>52,774,033</b>	<b>513,245</b>	<b>232,995</b>	<b>53,054,283</b>		<b>21,000,598</b>	<b>1,259,252</b>	<b>232,995</b>	<b>22,026,855</b>	<b>31,027,428</b>
17	Non-Capitalized Equipment	700				78,424	10		7,842			
18	Allowable Depreciation								1,267,094			

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)</b>							
2	<i>This schedule is completed for school districts only.</i>							
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>		
6	<b>OPERATING EXPENSE PER PUPIL</b>							
7	<b>EXPENDITURES:</b>							
8	ED	Expenditures 16-24, L116	Total Expenditures		\$	7,646,513		
9	O&M	Expenditures 16-24, L155	Total Expenditures			1,708,863		
10	DS	Expenditures 16-24, L178	Total Expenditures			0		
11	TR	Expenditures 16-24, L214	Total Expenditures			449,019		
12	MR/SS	Expenditures 16-24, L292	Total Expenditures			704,514		
13	TORT	Expenditures 16-24, L422	Total Expenditures			1,203,599		
14								
15								
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>							
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			0		
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			0		
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0		
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs			0		
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs			0		
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition			0		
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0		
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			134,391		
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0		
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0		
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0		
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0		
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition			0		
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition			0		
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition			0		
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition			0		
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition			0		
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0		
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services			0		
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			173,255		
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			136,083		
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment			62,328		
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			0		
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			16,096		
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units			0		
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0		
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services			0		
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units			236,899		
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0		
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			0		
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			0		
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			0		
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			0		
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K			0		
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs			0		
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs			0		
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			0		
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units			0		
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs			0		
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K			0		
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0		
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs			0		
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs			0		
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition			0		
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition			0		
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition			0		
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition			0		
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0		
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0		
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0		
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition			0		
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition			0		
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition			0		
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition			0		
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition			0		
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0		



	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
92	Tort	Expenditures 16-24, L387, Col K - (G+)	3000 Community Services			0	
93	Tort	Expenditures 16-24, L414, Col K	4000 Total Payments to Other Govt Units			0	
94	Tort	Expenditures 16-24, L422, Col G	- Capital Outlay			0	
95	Tort	Expenditures 16-24, L422, Col I	- Non-Capitalized Equipment			0	
96				<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>	\$	<b>759,052</b>	
97				<b>Total Operating Expenses Regular-K-12 (Line 14 minus Line 96)</b>		<b>10,953,456</b>	
98				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022</b>		<b>344.97</b>	
99				<b>Estimated OEPP (Line 97 divided by Line 98)</b>	\$	<b>31,751.91</b>	
100							

	A	B	C	D	E	F	H	
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)</b>							
2	<i>This schedule is completed for school districts only.</i>							
4	<b>Fund</b>	<b>Sheet_Row</b>	<b>ACCOUNT NO - TITLE</b>				<b>Amount</b>	
101	<b>PER CAPITA TUITION CHARGE</b>							
103	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>							
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0		
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0		
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0		
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0		
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0		
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0		
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0		
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0		
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0		
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0		
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		104,783		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		16,695		
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		44,580		
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		17,680		
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		24,614		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		80,493		
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		5,105		
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		14,261		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		121,830		
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0		
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0		
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0		
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0		
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0		
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0		
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0		
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0		
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		50,000		
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		950		
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0		
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		33,100		
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		0		
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		290,970		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		72,666		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		12,250		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		62,089		
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0		
150	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0		
151	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0		
152	ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins		9,231		
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		2,306		
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		9,570		
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		10,756		
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		4,322		
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)		92,673		
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 **		131,616		
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		2		
195	<b>Total Deductions for PCTC Computation (Line 104 through Line 193)</b>					\$	<b>1,212,542</b>	
196	<b>Net Operating Expense for Tuition Computation (Line 97 minus Line 195)</b>						<b>9,740,914</b>	
197	<b>Total Depreciation Allowance (from page 36, Line 18, Col I)</b>						<b>1,267,094</b>	
198	<b>Total Allowance for PCTC Computation (Line 196 plus Line 197)</b>						<b>11,008,008</b>	
199	<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022</b>						<b>344.97</b>	
200	<b>Total Estimated PCTC (Line 198 divided by Line 199) *</b>					\$	<b>31,910.05</b>	
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 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.							



ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>							
11	Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is required).							
					23,703			
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				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>		<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	
19	<b>Instruction</b>	1000			5,399,229		5,399,229	
20	<b>Support Services:</b>							
21	Pupil	2100			956,012		956,012	
22	Instructional Staff	2200			407,289		407,289	
23	General Admin.	2300			1,184,343		1,184,343	
24	School Admin	2400			347,550		347,550	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	0	0	0	0	0	
27	Fiscal Services	2520	205,234	0	0	205,234	0	
28	Oper. & Maint. Plant Services	2540			2,064,391	2,064,391	0	
29	Pupil Transportation	2550			222,156		222,156	
30	Food Services	2560			300,461		300,461	
31	Internal Services	2570	0	0	0	0	0	
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			0		0	
35	Information Services	2630			0		0	
36	Staff Services	2640	0	0	0	0	0	
37	Data Processing Services	2660	0	0	0	0	0	
38	<b>Other:</b>	2900			0		0	
39	<b>Community Services</b>	3000			0		0	
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)</b>				0		0	
41	<b>Total</b>			205,234	10,881,431	2,269,625	8,817,040	
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
43				Total Indirect Costs:	205,234	Total Indirect Costs:	2,269,625	
44				Total Direct Costs:	10,881,431	Total Direct Costs:	8,817,040	
45					= 1.89%		= 25.74%	
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	Seneca Twp HSD 160			35-050-1600-17_AFR22 Seneca Twp HSD 160		
7	35050160017					
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	<input checked="" type="checkbox"/>				
10	<b>Service or Function (Check all that apply)</b>			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)	
11	Curriculum Planning		X	X		Local ROE
12	Custodial Services					
13	Educational Shared Programs		X	X		Librarian
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services		X	X		LaSalle County Co-op
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services		X	X		various other schools and municipalities
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development		X	X		La-Salle County ROE
25	Shared Personnel		X	X		Speech Audiologist
26	Special Education Cooperatives		X	X		LEASE Spec, Ed Co-op
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing		X	X		State bid - vehicles
29	Technology Services					
30	Transportation		X	X		Feeder School IGA, MVK/SGS/SHS
31	Vocational Education Cooperatives		X	X		SRAVTE - Vocational Co-op
32	All Other Joint/Cooperative Agreements		X	X		Village Park Board
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

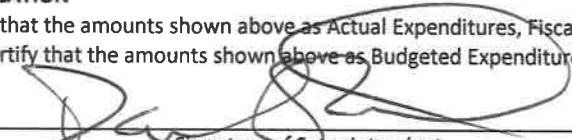
**LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET**  
 (Section 17-1.5 of the School Code)

School District Name: Seneca CCSD 170  
 RCDT Number: 35050170004

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	244,416		17,500	261,916	256,824		16,000	272,824
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	0	0	0	0				0
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
<b>8. Totals</b>		244,416	0	17,500	261,916	256,824	0	16,000	272,824
<b>9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)</b>									4%

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

9/21/22  
 \_\_\_\_\_  
 Date  
 (815) 357-7048  
 \_\_\_\_\_  
 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. Ed 1999 - Copy center copies, erate, donations, wellness rebates, laptop buyout
2. O&M 1999 - Energy rebate, misc.
3. Ed 4090 - REAP
4. Ed & O&M 4998 - ESSER 2 and ESSER 3
5. Ed 2190 - Activities/Support Services Salary, etc., copier leases, technology equipment leases
- 6.

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 1 - Summary of Significant Accounting Policies**

A. General

Seneca Township High School District No. 160, Seneca, Illinois, is operated under the control of a Board of Trustees elected at large by the citizens of the District. The Board of Trustees monitors all financial transactions of the District.

For the year ended June 30, 2022, the District's accounting and financial reporting policies conform to the cash basis of accounting as prescribed by the Illinois State Board of Education.

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

The District's reporting entity includes the District's governing board and all related organizations for which the District exercises oversight responsibility. The entity is a township high school district located in LaSalle and Grundy Counties, Illinois.

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

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

C. Basis of Accounting – 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 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 District uses the following fund types and account groups:

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 1** - **Summary of Significant Accounting Policies (Continued)**

C. **Basis of Accounting – Fund Accounting (Continued)**

**Government Fund Types**

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. Special Education and Leasing are included in this fund.

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 Operation and Maintenance Fund, Transportation Fund, and Illinois Municipal Retirement/Social Security Fund are used to account for cash received from specific sources (other than those accounted for in other funds) that are legally restricted to cash disbursements for specified purposes. The Working Cash Fund accounts for the financial resources held by the District to be used for temporary interfund loans to other funds. The Tort Fund accounts for financial resources held by the District to be used for tort immunity and tort judgement purposes. The Capital Projects and Fire Prevention and Safety Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

D. **Government 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.

E. **General Fixed Assets and General Long-Term Debt Account Group**

All fixed assets are valued at historical or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at acquisition value. The District records purchases of property and equipment as expenditures of various funds when paid. The District maintains a detailed list of property and equipment purchased for insurance purposes.

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 1 - Summary of Significant Accounting Policies (Continued)**

**E. General Fixed Assets and General Long-Term Debt Account Group (Continued)**

The District adopted a formal capitalization policy with a capitalization threshold of \$5,000, but does follow the applicable grant guidelines. The District does consider purchases that are less than the capitalization policy that will last longer than a year to be non-capitalized assets.

The Illinois State Board of Education's Annual Financial Report (ISBE Form SD50-35/JA50-60) includes depreciation of \$1,267,094 which has been utilized for the calculation of the per capita tuition charge, and accumulated depreciation totaling \$22,026,855. Depreciation has been computed over the estimated useful lives of the assets using the straight-line method. The District has considered possible impairments to its capital assets and asserts that there are none known or anticipated.

The District's capitalization policy is as follows:

<u>Category</u>	<u>Life (Years)</u>
Depreciable Land	50
Buildings - Permanent	50
Buildings - Temporary	20
Infrastructure Improvements other than Building	20
Capitalized Equipment	3 - 10

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

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

**F. Basis of Accounting**

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the account and how they are reported in 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 transactions.



**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 1 - Summary of Significant Accounting Policies (Continued)**

F. Basis of Accounting (Continued)

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

Unpaid teachers' salaries for services rendered during the school year for teachers electing twelve-month pay schedules are recorded in the fiscal year when such checks are drawn.

G. Budgets and Budgetary Accounting

The budget for all governmental fund types was 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, and Paragraph 17-1 of the Illinois Compiled Statutes. The original budget was passed on September 15, 2021.

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. The Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on July 1. 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.

H. 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. The District has various certificate of deposit that may have an original maturity of greater than three months. All certificate of deposit are considered time deposits and have been included as cash and cash equivalents in these financial statements.

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 1** - **Summary of Significant Accounting Policies (Continued)**

I. **Investments**

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

**Note 2** - **Fund Balance Reporting**

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

A. **Nonspendable Fund Balance**

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

B. **Restricted Fund Balance**

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

1. **Special Education Levy**

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

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 2** - **Fund Balance Reporting (Continued)**

B. Restricted Fund Balance (Continued)

2. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational and Transportation Funds. At fiscal year end, \$50,000 is restricted in the Operations and Maintenance Fund for a school maintenance grant expected to be used in the next fiscal year.

3. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. At fiscal year end, expenditures disbursed exceeded revenue received from federal grants, resulting in no restricted balances.

4. Leasing Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. At fiscal year end, expenditures disbursed exceeded revenues received from the leasing tax, resulting in no restricted balances.

5. Social Security Levy

Cash receipts and the related cash disbursements of this tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenues received exceeded expenditures disbursed, for those specific purposes, resulting in a reserved fund balance of \$456,299.

6. Student Activity Funds

The District has Student Activity Funds that are included in the Education Fund balance. As of June 30, 2022, net revenues received exceeded expenditures disbursed, resulting in a reserved balance of \$211,450.

C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the School Board).

Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts. The School Board commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

See Note 15 for committed fund balances.

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 2 - Fund Balance Reporting (Continued)**

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted or committed. Intent may be expressed by (a) the School Board itself or (b) the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes. As of fiscal year end, the District has no assigned fund balances.

E. Regulatory – Fund Balance Definitions

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

F. Reconciliation of Fund Balance Reporting

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

Fund	Generally Accepted Accounting Principles					Regulatory Basis	
	Nonspendable	Restricted	Committed	Assigned	Unassigned	Reserved	Unreserved
Educational	-	211,450	762,000	-	14,753,478	211,450	15,515,478
Operations & Maintenance	-	2,511,511	-	-	-	50,000	2,461,511
Debt Service	-	31,591	-	-	-	-	31,591
Transportation	-	1,109,301	-	-	-	-	1,109,301
Municipal	-	-	-	-	-	-	-
Retirement	-	1,505,377	-	-	-	456,299	1,049,078
Capital	-	6,069,668	-	-	-	-	6,069,668
Working Cash	-	-	-	-	288,183	-	288,183
Tort Liability	-	16,265	-	-	-	-	16,265
Fire Prevention and Safety	-	781,713	-	-	-	-	781,713

G. Expenditures of Fund Balance

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

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 3 - Property Taxes**

The District's property tax is levied each year on all taxable real property located in LaSalle and Grundy Counties on or before the last Tuesday in December. The Board passed the levy in December 2021. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments in the following July and September. The District receives significant distributions of tax receipts approximately one month after the due date. Taxes recorded on these financial statements are from the 2020 tax year.

Property tax in the following amounts have been levied and collected:

<u>Tax Year</u>	<u>FY Received</u>	<u>Taxed Assessment</u>	<u>Levy Rate</u>	<u>Levy Extended</u>	<u>Collected</u>	<u>Variance</u>
2020	2022	\$ 724,895,196	1.74838	\$ 12,673,923	\$ 12,665,690	\$ (8,233)

The following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per \$100.00 of assessed valuation:

	<u>2020 LIMIT</u>	<u>2020 LEVY RATE</u>	<u>2019 LEVY RATE</u>
Education	0.9200	0.92000	0.92000
Tort	As Needed	0.16325	0.14909
Special Education	0.0200	0.02000	0.02000
Operation/Maintenance	0.2500	0.25000	0.25000
Transportation	0.1200	0.12000	0.12000
Municipal Retirement	As Needed	0.09174	0.02276
Social Security/Medicare	As Needed	0.03339	0.02958
Working Cash	0.0500	0.05000	0.05000
Debt	As Needed	-	0.13695
Lease	0.0500	0.05000	0.05000
Fire Prevention	0.0500	0.05000	0.05000
<b>Total</b>		<u>1.74838</u>	<u>1.79838</u>

**Note 4 - Cash and Investments**

Deposits

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

At June 30, 2022, the District had a cash balance of \$280,742. The major divergence between book and bank balances consisted of outstanding checks at year-end. The deposits are as follows:



**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 4 - Cash and Investments (Continued)**

Deposits (Continued)

<u>Account</u>	<u>Interest Rate</u>	<u>Bank Balance</u>	<u>Adjusted Balance</u>
Checking - All Funds	0.05%	\$ 286,777	\$ 258,442
Imprest Account	0.01%	18,278	20,000
Petty Cash	N/A	-	2,300
<b>Total Cash</b>		<u>\$ 305,055</u>	<u>\$ 280,742</u>
 Activity Fund	 0.05%	 <u>\$ 216,208</u>	 <u>\$ 211,450</u>

Custodial credit risk is the risk that in an event of a bank failure, the government's deposits may not be returned to it. The District's general investment policy requires all amounts deposited or invested with financial institutions in excess of any insurance limit shall be collateralized by securities eligible for District investment or any other high-quality, interest-bearing security rated at least AA/Aa by one or more standard rating services to include Standard & Poor's, Moody's, or Fitch. The market value of the pledged securities shall equal or exceed the portion of the deposit requiring collateralization. At June 30, 2022, none of the District's bank balances were uninsured and uncollateralized. The cash balances were either Type 1 deposits fully insured by the FDIC or Type 2 deposits secured by securities pledged to the District but in the bank's name.

Investments

The District had the following investments and maturities.

<u>Investment Type</u>	<u>Book Value</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>		
			<u>Less than 1</u>	<u>1-5</u>	<u>6-10</u>
US Gov. Obligations	\$ 7,038,319	\$ 6,730,117	\$ 997,616	\$ 5,485,849	\$ 246,652
US Treasury Notes	7,803,149	7,700,274	5,776,404	1,923,870	-
School Municipal Bond Obligations	633,665	660,396	198,718	461,678	-
General Municipal Bond Obligations	6,457,201	6,206,607	3,216,095	2,889,568	100,944
	<u>21,932,334</u>	<u>21,297,394</u>	<u>10,188,833</u>	<u>10,760,965</u>	<u>347,596</u>

The District also invested in money market and certificate of deposit that are shown as Investments in the Statement of Assets and Liabilities but are included in deposits for accounting disclosure purposes.

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 that are in the

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 4 - Cash and Investments (Continued)**

Investments (Continued)

possession of an outside party. At year end, none of the District's investments were subject to custodial credit risk due to one of the following: Investments were part of an insured pool, investments were book-entry online the name of the District and were fully insured, investments were mutual fund, and investments were held by an agent in the District's name.

The District's investment policy requires diversification of investments to avoid unreasonable risk. Disclosures are required for any issuer that represents 5% or more of total investments, exclusive of mutual funds, external investment pools and investments issued or guaranteed by the U.S. government.

The investments in the investment account consist of \$632,814 in Northern Instructional Government Select Money Market which are not FDIC backed nor has pledged securities, but invests in government backed securities. The remaining investments include, \$4,847,334 of CD's and are insured by the FDIC as Type I deposits and the remaining \$21,297,394 are uninsured but are government backed obligations. The District monitors the investment balances regularly.

The above investments of are categorized in accordance with GASB Statement No. 72, Fair Value Measurement and Application. All investments of the District are valued as Level 1 inputs. A fair value hierarchy with three levels, as follows:

- Level 1 – inputs are quoted prices for identical assets/liabilities in active markets that a government can access at the measurement date. Examples of markets in which inputs may be observable include exchange markets, dealer markets, and brokered markets.
- Level 2 – inputs, other than quoted prices included in level 1, that are directly or indirectly observable for an asset or liability. Level 2 inputs include quoted prices for similar assets.
- Level 3 – inputs are unobservable. In these instances a government should develop inputs using the best information available under the circumstances.

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 5 - Capital Outlay and Depreciation**

	<u>Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of Year</u>
<b>Non-depreciable assets:</b>				
Land	\$ 696,434	\$ -	\$ -	\$ 696,434
<b>Depreciable assets:</b>				
Buildings	46,572,174	281,661	-	46,853,835
Improvements other than Buildings	2,790,232	17,010	-	2,807,242
Equipment - ten year	2,410,696	214,574	232,995	2,392,275
Equipment - five year	304,497	-	-	304,497
<b>Total General Fixed Assets</b>	<b>\$ 52,774,033</b>	<b>\$ 513,245</b>	<b>\$ 232,995</b>	<b>\$ 53,054,283</b>

Increases to capital assets includes wall repair work, chiller cooling project, carpet in the main entry, a mower, automotive lift, gym equipment, and technology equipment.

<b>Accumulated Depreciation</b>	<u>Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of Year</u>
<b>Depreciable assets:</b>				
Buildings	\$ 17,129,186	\$ 921,047	\$ -	\$ 18,050,233
Improvements other than Buildings	2,220,046	43,917	-	2,263,963
Equipment - ten year	1,462,846	239,228	232,995	1,469,079
Equipment - five year	188,520	55,060	-	243,580
<b>Accumulated Depreciation</b>	<b>\$ 21,000,598</b>	<b>\$ 1,259,252</b>	<b>\$ 232,995</b>	<b>\$ 22,026,855</b>

**Note 6 - Retirement Fund Commitments**

The District contributes to two defined benefit pension plans: the Teachers Retirement System (TRS), and the Illinois Municipal Retirement Fund (IMRF). TRS is administered by the TRS board of trustees and is a cost sharing multiple employer plan. IMRF is administered by IMRF board of trustees and is an agent multiple-employer public employee retirement system. The benefits, benefit levels, employee contributions and employer contributions for both plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. The aggregate employer recognized pension expense on a cash basis for the year ended June 30, 2022, was \$959,677 (IMRF \$527,744 and TRS \$431,933). See Schedules 1 and 2 for additional supplementary information regarding TRS and IMRF future pension obligations.

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 6 - Retirement Fund Commitments**

**A. Teacher Retirement System**

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

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

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

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

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 6 - Retirement Fund Commitments (Continued)**

**A. Teacher Retirement System**

sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the state of Illinois.

**Contributions**

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

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

**On behalf contributions to TRS.** The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2022, state of Illinois contributions recognized by the employer were based on the state's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$2,664,640 in pension contributions from the state of Illinois.

**2.2 formula contributions.** Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2022, were calculated to be 27,836 and was 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.

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 \$0 were paid from federal and special trust funds that required employer contributions of \$0 which were paid in the current fiscal year.



**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 6 - Retirement Fund Commitments (Continued)**

**A. Teacher Retirement System**

**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 retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

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

**Pension Expense**

For the year ended June 30, 2022, the employer recognized TRS pension expense of \$431,933 on a cash basis under this plan.

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

**B. Illinois Municipal Retirement Fund - Pension Plan**

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

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

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 6** - **Retirement Fund Commitments (Continued)**

**B. Illinois Municipal Retirement Fund - Pension 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 following employees were covered by the benefit terms:

<b>Number of</b>	<b><u>Membership</u></b>
- Retirees and Beneficiaries	58
- Inactive, Non-Retired Members	26
- Active Members	36
<b>Total</b>	<b>120</b>

*Contributions* – As set by statute, the Employer’s Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Employer’s annual contribution rate for calendar year 2021 was 9.1% and for 2022 was 7.6%. The actual contributions paid during the fiscal year ended June 30, 2022 were \$102,744. The Employer also paid an additional \$425,000 towards the unfunded liability. The Employer also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF’s Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 7 - Other Post-Employment Benefits**

The District participates in two Post Employment benefit plans Other than Pensions. The two plans are the Teacher's Health Insurance Security (THIS) Fund and their own health insurance plan. All IMRF employers are required to allow retirees to continue on their health plans.

**A. Teacher Health Insurance Security Fund**

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

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of 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 contributions to TRS who are not employees of the state to make a contribution to the THIS Fund.

**On behalf contributions to THIS Fund** – The state of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were .9 percent of pay during the year ended June 30, 2022. State of Illinois contributions were \$43,193, and the District recognized revenue and expenditures of this amount during the year.

**Employer contributions to THIS Fund** – The employer (District) also makes contributions to THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2021. For the year ended June 30, 2022, the District paid \$32,155 to the THIS Fund, which was 100 percent of the required contribution.

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-Report/ABC-List.asp>. The current reports are listed under "Central Management Services." Prior reports are available under "Healthcare and Family Services."

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 7** - **Other Post-Employment Benefits (Continued)**

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

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

**Plan Description**

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

**Funding Policy**

The contribution requirements of the District may be amended by the School Board. Current policy is for the District to pay for post-retirement medical insurance benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employee/retiree group. With regard to retirees, there is 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**

The retiree premium established is paid entirely by retiree contributions and as such 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 8** - **Bonds Payable and Long Term Debt**

The District did not have any long term debt during the current fiscal year.

**Note 9** - **Expenditures in Excess of Budget**

During the year ended June 30, 2022, expenditures did not exceed the budget in any fund. Expenditures in excess of budget is in violation of state statutes.

**Note 10** - **Deficit Fund Balance**

There were no deficit fund balances as of June 30, 2022.

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 11 - Interfund Receivables, Payables, and Transfers**

As of June 30, 2022, there were no interfund payables or receivables. During the current fiscal year, the Transportation Fund transferred \$500,000 into the Operations and Maintenance Fund for general capital project expenditures. The District transferred \$500,000 and \$1,000,000 into the Capital Projects Fund from the Operations and Maintenance Fund and Education Fund, respectively, for capital projects. The Working Cash Fund abolished \$1,000,000 into the Education Fund.

**Note 12 - Insurance and Risk Management**

The District elected to become self-insured for unemployment insurance. The District is therefore liable to the State for any payments made to any of its former employees claiming unemployment benefits. In the current fiscal year, payments totaled \$0. Significant losses are covered by commercial insurance for all major programs: property, liability, and workers' compensation. During the past three years, settlements have been less than coverage.

The District faces several types of risk. The following is a discussion of the nature of the risks, the significance to the government, and the policies in place to reduce the risk:

- (i) Custodial credit risk for deposits is the risk that in the event of bank failure, the deposits may be in peril. The District's policy is to either keep deposit amounts below F.D.I.C. insurance levels at a specific institution or to require the institution pledge securities to insure the deposits in excess of F.D.I.C. levels. The results are disclosed in Note 4. This risk is low.
- (ii) Interest rate risk is the risk that the value of investments will decrease as a result of a rise in interest rates. The District's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.
- (iii) Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer. This risk is addressed in Note 4.
- (iv) Risk of loss of fixed assets is the risk that fire, wind, theft, etc. may reduce or eliminate the value of buildings, property, equipment, and other assets. The District has comprehensive insurance coverage to minimize this risk.
- (v) Risks of claims and judgments is the risk that the assets of the District may be impaired due to an employee or officer's actions or failure to act. This risk is minimized by the comprehensive coverage provided by a local insurance broker. The risk of unemployment liability is moderate since the District is self-insured.

**Note 13 - Common Bank Account**

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



**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 14 - Contingencies**

The District has received funding from State and Federal grants in the current and prior years, which are subject to audits by the granting agencies. The school board believes any adjustments that may arise from these audits will be insignificant to District operations.

**Note 15 - Commitments**

Unpaid Teachers' Contracts - Teachers' contracts for services rendered during the school year for teachers electing twelve-month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At fiscal year end, the total amount of unpaid contracts and benefits for services performed during the fiscal year are approximately \$530,410.

Vacation and Sick Pay - Vacation pay is considered to be an expenditure in the year paid. Vacation pay does not accumulate if not used in the year earned. Accumulated sick pay benefits are available to all full-time employees to use in future years. Unused sick pay is limited to a maximum of 245 days pay. Upon termination, the employee is not compensated for any unused sick or vacation days, therefore, no accruals or reserves have been established.

Termination Benefits – The district is liable for termination benefits due to retiring employees. As of fiscal year end, the estimated termination benefit due in future years is \$0.

Other Post Retirement Benefits – The District offers an early retirement incentive to staff members. The District will pay \$1,000 annually for ten years or until the retiree reaches age 65 under the original agreement. The District will pay \$4,000 annually to qualified retirees for insurance until the retiree reaches age 65 under the updated agreement. The total committed for this post retirement benefit is \$232,000.

As of June 30, 2022, the District had a construction commitment to Commercial Mechanical for a Chiller Cooling Project. The total project is \$313,900 of which \$53,827 was paid leaving a remaining balance of \$260,073 to be paid from the Operations & Maintenance Fund.

The District has a lease with Proven Business Solutions beginning in January 1, 2021 through December 31, 2025 for \$9,908.69 per month for copiers. The District also has a lease with Pitney Bowes for a postage machine beginning January 1, 2020 through July 1, 2025 for \$411.39 every quarter. Total lease payments made from the Educational Fund in the current fiscal year were \$119,007.

Future lease payments are \$118,938 for fiscal years ending June 30, 2023, 2024, and 2025. Lease payments due in fiscal year ending June 30, 2026 are \$59,452.

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 16 - Legal Debt Margin**

2021 Assessed Valuation (EAV)	\$ 732,809,311
Statutory Debt Limitation (6.9% of Assessed Valuation)	50,563,842
Less: Current Indebtedness	-
Add: Debt not Restricted to Legal Debt Margin	-
<b>Legal Debt Margin</b>	<b>50,563,842</b>

**Note 17 - On-behalf Payments**

The State of Illinois contributes to the TRS retirement system and the THIS fund on-behalf of the District. In the current fiscal year, the amount contributed totaled \$2,707,833 \$2,664,640 for TRS and \$43,193 for THIS.

**Note 18 - Energy Costs**

Energy costs for the District for the fiscal year were: natural gas, \$82,981 and electricity, \$214,499.

**Note 19 - Joint Agreements**

The District is a member of the LaSalle-Putnam County Educational Alliance for the Special Education (LEASE), and the Starved Rock Associates for Vocational and Technical Education District (SRAVTE) along with other area school districts. The District's pupils benefit from programs administered under these joint agreements, and the District benefits from jointly administered grants and programming. The District does not have an equity interest in the joint agreements. The joint agreements are separately audited and are not included in these financial statements. These audited reports may be obtained at the joint agreement offices located at 1009 Boyce Memorial Drive, Ottawa, IL 61350 and 200 Ninth Street, Peru, IL 61354 respectively.

**Note 20 - Members of the Board of Education**

	<u>Term Expires</u>
President.....Ron Frye.....	2023
Vice-President.....Sara Olson.....	2023
Secretary .....Rich Hamilton.....	2023
Board Members:     Joe Johnson.....	2025
Cory Yandell.....	2025
Jason Eltrovoog.....	2025
Tiffany Biros.....	2025
Treasurer .....Robert Maierhofer.....	Appointed
Superintendent .....Dan Stecken	

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160  
ILLINOIS MUNICIPAL RETIREMENT FUND**

**Multiyear Schedule of Changes in Net Pension Liability and Related Ratios**

Calendar Year Ending December 31,	2021	2020	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>								
Service Cost	\$ 118,974	\$ 131,963	\$ 124,995	\$ 137,405	\$ 152,614	\$ 150,077	\$ 149,411	\$ 151,173
Interest on the Total Pension Liability	616,148	606,124	583,705	532,925	525,702	503,019	474,513	432,907
Benefit Changes	-	-	-	-	-	-	-	-
Difference Between Expected and Actual Experience	108,006	54,506	132,485	552,028	102,458	28,818	113,351	40,524
Assumption Changes	-	(101,509)	-	215,721	(251,476)	(17,286)	16,725	270,302
Benefit Payments and Refunds	(545,272)	(547,377)	(523,516)	(449,348)	(401,445)	(361,320)	(351,324)	(327,230)
<b>Net Change in Total Pension Liability</b>	<b>\$ 297,856</b>	<b>\$ 143,707</b>	<b>\$ 317,669</b>	<b>\$ 988,731</b>	<b>\$ 127,853</b>	<b>\$ 303,308</b>	<b>\$ 402,676</b>	<b>\$ 567,676</b>
<b>Total Pension Liability - Beginning</b>	<b>8,711,739</b>	<b>8,568,032</b>	<b>8,250,363</b>	<b>7,261,632</b>	<b>7,133,779</b>	<b>6,830,471</b>	<b>6,427,795</b>	<b>5,860,119</b>
<b>Total Pension Liability - Ending (a)</b>	<b>\$ 9,009,595</b>	<b>\$ 8,711,739</b>	<b>\$ 8,568,032</b>	<b>\$ 8,250,363</b>	<b>\$ 7,261,632</b>	<b>\$ 7,133,779</b>	<b>\$ 6,830,471</b>	<b>\$ 6,427,795</b>
<b>Plan Fiduciary Net Position</b>								
Employer Contributions	\$ 114,834	\$ 116,065	\$ 78,905	\$ 746,023	\$ 130,292	\$ 130,540	\$ 126,282	\$ 129,368
Employee Contributions	58,051	53,569	53,556	106,925	69,309	59,698	58,584	58,216
Pension Plan Net Investment Income	1,668,777	1,274,647	1,485,924	(457,272)	1,179,991	431,029	30,960	364,334
Benefit Payments and Refunds	(545,272)	(547,377)	(523,516)	(449,348)	(401,445)	(361,320)	(351,324)	(327,230)
Other	10,773	9,233	52,596	107,663	(139,470)	63,435	57,592	7,947
<b>Net Change in Plan Fiduciary Net Position</b>	<b>1,307,163</b>	<b>906,137</b>	<b>1,147,465</b>	<b>53,991</b>	<b>838,677</b>	<b>323,382</b>	<b>(77,906)</b>	<b>232,635</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>9,466,892</b>	<b>8,560,755</b>	<b>7,413,290</b>	<b>7,359,299</b>	<b>6,520,622</b>	<b>6,197,240</b>	<b>6,275,146</b>	<b>6,042,511</b>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>10,774,055</b>	<b>9,466,892</b>	<b>8,560,755</b>	<b>7,413,290</b>	<b>7,359,299</b>	<b>6,520,622</b>	<b>6,197,240</b>	<b>6,275,146</b>
<b>Net Pension Liability / (Asset) - Ending (a)-(b)</b>	<b>(1,764,460)</b>	<b>(755,153)</b>	<b>7,277</b>	<b>837,073</b>	<b>(97,667)</b>	<b>613,157</b>	<b>633,231</b>	<b>152,649</b>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	<b>119.58%</b>	<b>108.67%</b>	<b>99.92%</b>	<b>89.85%</b>	<b>101.34%</b>	<b>91.40%</b>	<b>90.73%</b>	<b>97.63%</b>
<b>Covered Valuation Payroll</b>	<b>\$ 1,261,910</b>	<b>\$ 1,185,560</b>	<b>\$ 1,190,126</b>	<b>\$ 1,264,867</b>	<b>\$ 1,306,851</b>	<b>\$ 1,326,631</b>	<b>\$ 1,301,878</b>	<b>\$ 1,290,974</b>
<b>Net Pension Liability as a Percentage of Covered Valuation Payroll</b>	<b>-139.82%</b>	<b>-63.70%</b>	<b>0.61%</b>	<b>66.18%</b>	<b>-7.47%</b>	<b>46.22%</b>	<b>48.64%</b>	<b>11.82%</b>

**Multiyear Schedule of Contributions**

Calendar Year Ending December 31,	Actuarially Determined Contribution *	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2014	129,097	129,368	(271)	1,290,974	10.02%
2015	126,282	126,282	-	1,301,878	9.70%
2016	130,540	130,540	-	1,326,631	9.84%
2017	130,293	130,292	1	1,306,851	9.97%
2018	125,981	746,023	(620,042)	1,264,867	58.98%
2019	99,257	78,905	20,352	1,190,126	6.63%
2020	116,066	116,065	1	1,185,560	9.79%
2021	114,834	114,834	-	1,261,910	9.10%

\*Estimated based on contributin rate 9.1% and covered valuation payroll of \$1,261,910.

Notes to Schedule of Contributions: Actuarially determined contribution rates are calculated as of December 31 each year, which is a 12 months prior to the beginning of the fiscal year in which contributions are reported.

Changes in assumptions: For 2015, changes are primarily from a change in the calculated single discount rate from 7.49% in 2014 to 7.47% in 2015. For 2016, changes are primarily from a change in the calculated single discount rate from 7.47% to 7.50% in 2016. For 2017, changes are primarily from adopting an IMRF specific mortality tables with fully generational projection scale MP-2017 (base year 2015) developed from the RP-2014 mortality tables. For 2018, the assumed investment rate of return was lowered from 4.5% to 7.25%. For 2021, changes are primarily from adopting the Pub-2010, amount weighted, general mortality tables for retirees and active members.

Notes to Schedule: These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10 year trend is compiled, information is presented for those years or which information is available.

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**Schedule of the Employer's Proportionate Share of the Net Pension Liability**  
**Teachers' Retirement System of the State of Illinois**

	<u>FY21*</u>
Employer's proportion of the net pension liability	0.0005682056%
Employer's proportionate share of the net pension liability	\$ 443,265
State's proportionate share of the net pension liability associated with the employer	<u>37,150,280</u>
<b>Total</b>	<u><u>\$ 37,593,545</u></u>
Employer's covered-employee payroll	\$ 4,799,259
Employer's proportionate share of the net pension liability as a percentage of its covered-employee payroll	9.2%
Plan fiduciary net position as a percentage of the total pension liability	45.1%

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

**Schedule of Employer Contributions**  
**Teachers' Retirement System of the State of Illinois**

	<u>FY22</u>
Statutorily-required contribution	\$ 431,933
Contributions in relation to the statutorily-required contribution	<u>431,933</u>
Contribution deficiency (excess)	<u>-</u>
Employer's covered-employee payroll	<u>4,799,259</u>
Contributions as a percentage of covered-employee payroll	9.0%

**Notes to Supplementary Information**

Changes of assumptions - For the 2021 measurement year, the assumed investment rate of return was of 7%, including an inflation rate of 2.25% and a real return of 4.75%. Salary increases were assumed to vary by service credit. These actuarial assumptions were based on an experience study dated Sept. 30, 2021.

For the 2020-2016 measurement year, the assumed investment rate of return was of 7%, including an inflation rate of 2.5% and a real rate of return of 4.5%. Salary increases were assumed to vary by service credit and were consistent in 2019 and 2020. These actuarial assumptions were based on an experience study dated Sept. 18, 2018.

For the 2015 measurement year, the assumed investment rate of return was 7.5%, including an inflation rate of 3% and a real return of 4.5%. Salary increases were assumed to vary by service credit. Various other changes in assumptions were adopted based on the experience analysis for the three-year period ending June 30, 2014.

Note: Prior year amounts were not available at the time of this report.

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**SCHEDULE OF COMBINED REVENUES AND EXPENDITURES**  
**ALL FUNDS - BUDGET AND ACTUAL**  
**For the Years Ended June 30, 2022 and 2021**

	Current Year		2021
	Budget*	Actual	Actual
<b>Revenues:</b>			
Property Tax	\$ 12,321,780	\$ 12,665,690	\$ 12,666,233
Replacement Tax	487,000	1,676,362	769,065
Interest & Investment Income	197,027	253,156	319,384
Student Activity Fund Receipts	270,000	285,624	174,135
Fees, Lunches, Texts	327,550	166,058	83,861
State Aid and Grants	476,000	602,056	577,884
Federal Aid	265,000	599,933	497,634
Other Sources	109,925	91,346	109,718
<b>Total Revenues</b>	<b>\$ 14,454,282</b>	<b>\$ 16,340,225</b>	<b>\$ 15,197,914</b>
Instruction	\$ 5,478,934	\$ 4,872,754	\$ 5,188,942
Student Support Service	1,655,506	1,354,443	1,379,403
Student Activity Fund Expenditures	270,000	278,882	165,425
Administration & Fiscal	1,201,214	990,142	1,105,884
Food	331,581	254,737	168,749
Community Service	3,000	-	-
Payments to Other Districts	274,000	173,255	124,505
<b>Education Fund Expenditures</b>	<b>\$ 9,214,235</b>	<b>\$ 7,924,213</b>	<b>\$ 8,132,908</b>
Building Fund Expenditures	\$ 1,975,500	\$ 1,708,863	\$ 1,403,597
Transportation Fund Expenditures	\$ 851,800	\$ 449,019	\$ 381,514
IMRF/Soc. Sec. Fund Expenditures	\$ 899,175	\$ 704,514	\$ 280,193
Tort Immunity Expenditures	\$ 1,141,781	\$ 1,203,599	\$ 1,026,775
Fire/Life Safety/Site Construction Exp	\$ 371,791	\$ 3,418	\$ 159,945
Interest Expense and Fees	\$ -	\$ 1,182	\$ 28,050
<b>Operating Expenditures</b>	<b>\$ 14,454,282</b>	<b>\$ 11,994,808</b>	<b>\$ 11,412,982</b>
<b>Operating "Profit or (Loss)"</b>	<b>\$ -</b>	<b>\$ 4,345,417</b>	<b>\$ 3,784,932</b>
Bond Proceeds	\$ -	\$ -	\$ -
Total Debt Retired	\$ -	\$ -	\$ (935,000)
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ 4,345,417</b>	<b>\$ 2,849,932</b>

\*Budget Adopted September 15, 2021.



Schedule 4

SENECA TOWNSHIP HIGH SCHOOL NO. 160

COMPARATIVE SCHEDULE OF AVERAGE DAILY ATTENDANCE,  
EXPENDITURES PER PUPIL, TUITION CHARGES, AND TAX LEVIES

For the Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Average Daily Attendance	344.97	365.80
Expenditures Per Pupil	\$ 31,910	\$ 28,110
Per Pupil Tuition Charge	\$ 31,752	\$ 28,767
Tax Levy Rate *	1.74838	1.79838

\* Tax Levy Rate is for tax year 2020 received in District's fiscal year 2022.