

WOODLAWN UNIT
SCHOOL DISTRICT #209
WOODLAWN, ILLINOIS

ANNUAL FINANCIAL REPORT

YEAR ENDED JUNE 30, 2022

WOODLAWN UNIT SCHOOL DISTRICT #209

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June 30, 2022

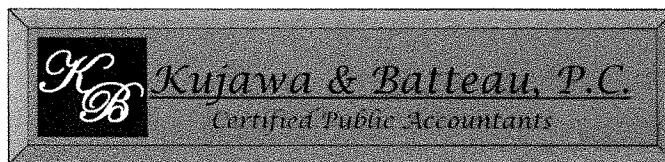
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ANNUAL FINANCIAL REPORT

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394 E St. Louis St.
Nashville, IL 62263

309 South Walnut St.
Pinckneyville, IL 62274

300 South Elm St.
Centralia, IL 62801

Steven Kujawa, CPA
Phone: 618-357-3000

Kevin Batteau, CPA
Fax: 618-357-3654

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Woodlawn Unit School District #209
Woodlawn, Illinois

We have audited the accompanying basic financial statements of the Woodlawn Unit School District #209, which comprise the Statement of Assets Liabilities Arising from Cash Transactions/Statement of Position as of June 30, 2022, and the related Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other Sources (Uses) and Changes in Fund Balances, and Budget to Actual for the year then ended, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of the Woodlawn Unit School District #209, as of June 30, 2022, and the revenues it received and expenditures it paid for the year then ended, in accordance with the financial reporting provisions of Illinois State Board of Education as described in Note A.

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 the Woodlawn Unit School District #209, as of June 30, 2022, or changes in net position, or cash flows thereof 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. 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 Woodlawn Unit School District #209 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 A, the financial statements are prepared by Woodlawn Unit School District #209, on the basis of the financial reporting provisions of 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 requirements of Illinois State Board of Education. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

As discussed in Note #1, detailed property records are not presently maintained for depreciation purposes; consequently, we are unable to express an opinion on the General Fixed Assets Account Group.

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

Auditor's 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 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, 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 Woodlawn Unit School District #209'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 Woodlawn Unit School District #209'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

Other Information

Our audit was conducted for the purpose of forming opinions on the basic financial statements that collectively comprise the Woodlawn Unit School District #209's basic financial statements. The other supplementary information, cover page, auditor's questionnaire, financial profile information, estimated financial profile summary, supplementary schedules, statistical section, report on shared services or outsourcing, limitation of administrative cost worksheet, itemization schedule, the reference pages, and deficit annual financial report (AFR) summary information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The other supplementary information, cover page, auditor's questionnaire, financial profile information, supplementary schedules, and the reference page are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures, applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information, cover page, auditor's questionnaire, financial profile information, supplementary schedules, and the reference page are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The information in the estimated financial profile summary, the statistical section, and the deficit annual financial report summary information is propagated from information in the audited financial statements, but we take no responsibility for the accuracy of those calculations. The report on shared services or outsourcing contains unaudited information concerning prior, current, and future year expenditures which was provided by the School District, so we take no responsibility for the accuracy of prior and future year information. The limitation of administrative cost worksheet contains unaudited information concerning the following year budget which was provided by the School District. The actual expenditures information on this page is fairly stated in all material respects to the basic financial statements as a whole but we take no responsibility for the accuracy of the following year budget information.

The average daily attendance figure, included in the computation of operating expenses per pupil and the per capita tuition charges in the statistical section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

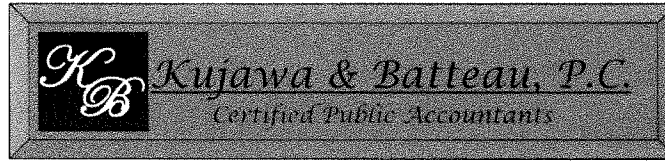
Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 5, 2023, on our consideration of the Woodlawn Unit School District #209'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 of the effectiveness of Woodlawn Unit School District #209's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Kujawa & Batteau, P.C.

Kujawa and Batteau, PC

June 5, 2023



394 E St. Louis St.
Nashville, IL 62263

309 South Walnut St.
Pinckneyville, IL 62274

300 South Elm St.
Centralia, IL 62801

Steven Kujawa, CPA
Phone: 618-357-3000

Kevin Batteau, CPA
Fax: 618-357-3654

**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
Woodlawn Unit School District #209
Woodlawn, 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 Statement of Assets Liabilities Arising from Cash Transactions/Statement of Position as of June 30, 2022, and the related Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other Sources (Uses) and Changes in Fund Balances, and Budget to Actual for the year then ended, and the related notes to the financial statements for Woodlawn Unit School District #209's which collectively comprise Woodlawn Unit School District #209's basic financial statements and have issued our report thereon date June 5, 2023.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Woodlawn Unit School District #209's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Woodlawn Unit School District #209's internal control. Accordingly, we do not express an opinion on the effectiveness of the Woodlawn Unit School District #209's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not

identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Woodlawn Unit School District #209's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Kujawa and Batteau, PC

Kujawa and Batteau, PC

June 5, 2023

NOTES TO FINANCIAL STATEMENTS

Woodlawn School District No. 209

6/30/2022

Woodlawn School District No. 209
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Woodlawn School District #209 (the "District"), is a school district located in Jefferson County, Illinois and was formed under the provisions of the State of Illinois. The school district is governed by the Board of Trustees. The financial statements of the school district have been prepared in conformity with the accounting principles required by the Illinois State Board of Education.

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

A. Principles Used to Determine Scope of Entity

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

Component Units

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

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

B. Basis of Presentation – Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, revenues received and expenditures disbursed. The District maintains individual funds required by the State of Illinois. The various funds are summarized by type in the financial statements. These funds are grouped as required for reports filed with the Illinois State Board of Education. District resources are allocated to an accounted for in individual funds based upon the purpose for which they are spent and the means by which spending activities are controlled. The following funds and account groups are used by District:

Woodlawn School District No. 209
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES- Continued

Governmental Funds –

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

The Educational Fund is the general operating funds of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

The Operations and Maintenance Fund is used to account for cash received from specific sources (other than those accounted for in the Debt Services) that are legally restricted to cash disbursements for specified purposes.

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

The Transportation Fund is used to account for cash received from specific sources (other than those accounted for in the Debt Services Fund or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes.

The Illinois Municipal Retirement/Social Security Fund is used to account for cash received from specific sources (other than those accounted for in the Debt Services Fund or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes.

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

Fiduciary Funds –

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

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

Woodlawn School District No. 209
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Governmental Funds - Measurement Focus

The financial statements of all Governmental Funds focus on the measurement of spending or “financial flow” and the determination of changes in financial position rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of “available spendable resources”. Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

General Fixed Assets and General Long-Term Debt Account Group

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated. 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.

The district does not have a formal capitalization policy; however they do follow the capitalization policies in the grant guidelines, when applicable.

No depreciation has been provided on fixed assets in these financial statements. The Illinois State Board of Education’s Annual Financial Report (ISBE Form SD50-35/JA50-60) includes depreciation of \$249,466 which has been utilized for the calculation of the per capita tuition charge, and accumulated depreciation totaling \$5,547,971. Depreciation has been computed over the estimated useful lives of the assets using the straight-line method.

The estimated useful lives are as follows:

Depreciable Land	
Buildings	
Permanent	50 years
Temporary	20 years
Infrastructure Improvements other than Building	20 years
Capitalized Equipment	3-10 years

Long-term liabilities expected to be financed from Debt Services Funds are accounted for in the General Long- Term Debt Account Group, not in the governmental funds. Proceeds from sales of bonds are included as receipts in the appropriate fund on the date received. Related principle 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.

Woodlawn School District No. 209
NOTES TO FINANCIAL STATEMENTS

June 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

C. Basis of Accounting

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

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

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

D. Budgets and Budgetary Accounting

The budget for Governmental funds is prepared on the cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, Paragraph 17.1 of the Illinois Compiled Statutes. The budget was passed on September 23, 2021. An amended budget was passed on August 18, 2022.

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

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

1. Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures disbursed 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 of 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.

Woodlawn School District No. 209
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

E. Cash and Cash Equivalents

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

F. Investments

Investments are stated at cost or amortized cost, which approximates market. The District, has adopted a formal written investment and cash management policy. The policy requires collateralization for investments in federally insured institutions in excess of FDIC coverage limits, and other institutions in which the District has invested more than \$250,000. The institutions in which investments are made must be approved by the Board of Education.

G. Inventories

Inventory consists of expandable supplies held for consumption. The cost is recorded as an expenditure disbursed at the time the individual inventory items are purchased.

H. Use of Estimates

The preparation of financial statements in conformity with the cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

I. New Accounting Pronouncement

In January 2017, the Government Accounting Standards Board (GASB) issued Statement Number 84, Fiduciary Activities. The District has adjusted the presentation of its financial statements accordingly, applying the changes retrospectively to the beginning fund balance presented. The new standard results in the student activity funds being reported in the Educational Fund. The student activity funds were previously reported as fiduciary activities.

J. Future Accounting Pronouncement

In June 2017, GASB issued Statement Number 87, Leases. The objective of this Statement is to better meet the informational needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The District is required to implement this statement for the year ended June 30, 2022.

Woodlawn School District No. 209
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 2: PROPERTY TAXES

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. Taxes are levied in Jefferson County. The 2022 levy was passed by the board on December 16, 2021. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments on June 1 and September 1. The District receives significant distributions of tax receipts approximately one month after these due dates. The District received \$2,590,0333 from the 2020 tax levy prior to June 30, 2022. The balance of taxes shown are from the 2020 and prior tax levies.

Woodlawn School District No. 209
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2022

NOTE 2: PROPERTY TAXES – Continued

The following are the tax rate limits permitted by the school code and by local referendum and the actual rates levied per \$100 of assessed valuation:

	<u>Maximum Rate</u>	<u>2020 Levy</u>	<u>2019 Levy</u>	<u>2018 Levy</u>
Assessed Valuation		<u>\$ 75,063,877</u>	<u>\$ 73,490,723</u>	<u>\$ 73,757,014</u>
<u>Tax Rates</u>				
Education	3.50000	1.79577	1.77289	1.71669
Bonds and Interest	No Max	0.15323	0.15714	0.15693
Operations and Maintenance	0.55000	0.39436	0.38856	0.37899
IMRF	No Max	0.14246	0.14036	0.13963
Transportation	0.20000	0.13212	0.13017	0.12634
Working Cash	0.05000	0.04931	0.04878	0.04904
Special Education	0.40000	0.03665	0.03610	0.03591
Tort Liability	No Max	0.00000	0.00000	0.00000
Social Security	No Max	0.15602	0.15372	0.15293
Leasing	0.10000	0.00000	0.00000	0.00000
TOTAL		<u>2.85992</u>	<u>2.82772</u>	<u>2.75646</u>
<u>Extensions</u>				
Education		\$ 1,347,975	\$ 1,302,910	\$ 1,266,179
Bonds and Interest		115,020	115,483	115,747
Operations and Maintenance		296,022	285,556	279,532
IMRF		106,936	103,152	102,987
Transportation		99,174	95,663	93,185
Working Cash		37,014	35,849	36,170
Special Education		27,511	26,530	26,486
Tort Liability		-	-	-
Social Security		117,115	112,969	112,797
Leasing		-	-	-
TOTAL		<u>\$ 2,146,767</u>	<u>\$ 2,078,112</u>	<u>\$ 2,033,083</u>

Woodlawn School District No. 209
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2022

NOTE 2: PROPERTY TAXES - Concluded

	<u>2020 Levy</u>	<u>2019 Levy</u>	<u>2018 Levy</u>
<u>Collections</u>			
Education	\$ 1,344,606	\$ 1,303,356	\$ 1,267,047
Bonds and Interest	114,732	115,522	115,827
Operations and Maintenance	295,282	285,653	279,725
IMRF	106,670	103,187	103,059
Transportation	98,926	95,697	93,249
Working Cash	36,922	35,862	36,195
Special Education	27,442	26,538	26,505
Tort Liability	-	-	-
Social Security	116,822	113,009	112,875
Leasing	-	-	-
TOTAL	<u>\$ 2,141,402</u>	<u>\$ 2,078,824</u>	<u>\$ 2,034,482</u>

Woodlawn School District No. 209
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 3: 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. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are by definition restricted for those specified purposes.

The district has several revenue sources received within different funds that also fall into these categories-

1. Special Education

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

2. Leasing Levy

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

3. State Grants

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

Woodlawn School District No. 209
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 3: FUND BALANCE REPORTING - Continued

4. Federal Grants

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

5. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenues received exceeded expenditures disbursed or this purpose, resulting in a restricted fund balance of \$85,702. This balance is included in the financial statements as reserved in the Municipal Retirement/Social Security Fund.

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.

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. There was none known at June 30, 2022.

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 nor committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes.

E. Unassigned Fund Balance

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

Woodlawn School District No. 209
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2022

NOTE 3: FUND BALANCE REPORTING - Concluded

F. Regulatory – Fund Balance Definitions

Reserved Fund Balances are those balances that are reserved for 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.

G. 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	Financial Statements - Reserved	Financial Statements - Unreserved
Educational					\$ 4,116,605	0	\$ 4,116,605
Operations & Maintenance		\$ 94,792				\$ 94,792	\$ -
Debt Services		\$ 8,730				\$ 8,730	0
Transportation		\$ 66,611				\$ 66,611	0
Municipal Retirement		\$ 85,702				\$ 85,702	0
Capital Projects		\$ 4,027,970				\$ 4,027,970	
Working Cash					\$ 101,592	0	\$ 101,592
Tort Liability		\$ 9,065				\$ 9,065	0
Fire Prevention		\$ 106,712				\$ 106,712	0

H. 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.

Woodlawn School District No. 209
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 4: DEPOSITS AND INVESTMENTS

The District, which has not adopted a formal investment policy, is allowed to invest as authorized by Sections 2 and 6 of the Public Funds Investment Act (30 IICS 235); Section 8-7 of the School Code of Illinois. These include the following items:

- (1) Bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principle and interest;
- (2) In bonds, notes, debentures, or other similar obligations of the United States of America or its agencies;
- (3) In interest-bearing savings accounts, interest-bearing certificates of deposits or interest-bearing time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act;
- (4) In short term obligations of corporations organized in the United States with assets exceeding \$500,000,000 if: (i) such obligations are rated at the time of purchase at one of the 3 highest classifications established by at least 2 standard rating services and that mature not later than 180
- (5) days from the date of purchase, (ii) such purchases do not exceed 10% of the corporation's outstanding obligations, and (iii) no more than one-third of the District's funds may be invested in short term obligations of corporations;
- (6) In money market mutual funds registered under the Investment Company Act of 1940, provided that the portfolio of any such money market mutual fund is limited to obligations described in (1) or (2) above and to agreements to repurchase such obligations;
- (7) In short term discount obligations of the Federal National Mortgage Association or in shares or other forms of securities legally issuable by savings banks or savings and loan associations incorporated under the laws of this State or any other state or under the laws of the United States. Investments may be made only in those savings banks or savings and loan associations, the shares, or investment certificates that are issued by the Federal Deposit Insurance Corporation. Any such securities may be purchased at the offering or market price thereof at the time of such purchase. All such securities so purchased shall mature or be redeemable on a date or dates prior to the time when, in the judgment of the Chief Investment Officer, the public funds so invested will be required for expenditure by the District or its governing authority;
- (8) in dividend-bearing share accounts, share certificate accounts, or class of share accounts of a credit union chartered under the laws of this State or the laws of the United States; provided, however, the principle office of any such credit union must be located within the State of Illinois. Investments may be made only in those credit unions the accounts of which are insured by applicable law;
- (9) in a Public Treasurers' Investment Pool created under Section 17 of the State Treasurer Act. The District may also invest any public funds in a fund managed, operated, and administered by a bank, subsidiary of a bank, or a subsidiary of a bank holding company or use the services of such an entity to hold and invest or advise regarding the investment of any public funds;
- (10) in the Illinois School District Liquid Asset Fund Plus;
- (11) in repurchase agreements of government securities having the meaning set out in the Government Securities Act of 1986 subject to the provisions of said Act and the regulations issued there under. The government securities, unless registered or inscribed in the name of the District, shall be purchased through banks or trust companies authorized to do business in the State of Illinois;

Woodlawn School District No. 209
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2022

NOTE 4: DEPOSITS AND INVESTMENTS – Concluded

(12) in any investment as authorized by the Public Funds Investment Act, and Acts amendatory thereto. Paragraph 11 supersedes paragraphs 1-10 and controls in the event of conflict.

Custodial Credit Risk Related to Deposits with Financial Institutions

Custodial credit risk is the risk that in the event of a bank failure, the government’s deposits may not be returned to it. The District does not have a general investment policy that require all amounts deposited or invested with financial institutions in excess of any insurance limit to be collateralized.

At June 30, 2022, the carrying amount of the District’s deposits with financial institutions, which includes demand deposits and savings accounts, was \$8,626,326. The bank balance was \$8,897,944.

As of June 30, 2022, the following District’s bank balances (checking and savings accounts) were exposed to custodial risk as follows (carrying amounts are presented as additional information only):

	Carrying Amount	Bank Balance
Risk Class #1	\$ 250,000	\$ 250,000
Risk Class #2	8,376,326	8,647,944
Risk Class #3	0	0
Risk Class #4	0	0
	\$ 8,626,326	\$ 8,897,944

Rate Class #1 includes deposits that are insured or are collateralized with securities held by an independent financial institution.

Rate Class #2 includes deposits that are uninsured and collateralized with securities held by the pledging financial institution.

Rate Class #3 includes deposits that are uninsured and collateralized with securities held by the pledging financial institution’s trust department or agent, but not in the district’s name.

Rate Class #4 includes deposits that are uninsured and uncollateralized.

During the year ended June 30, 2022, the depository banks used by the District had secured collateralized deposits with securities held by a pledging institution of \$9,602,891.

Woodlawn School District No. 209
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2022

NOTE 5: GENERAL FIXED ASSETS

A summary of general fixed assets at June 30, 2022 follows:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022
Capital Assets being depreciated:				
Land	\$ 26,166	\$ -	\$ -	\$ 26,166
Land improvements		-	-	-
Buildings	7,472,766	-	-	7,472,766
Equipment	2,225,634	109,910	-	2,335,544
Sub-total	<u>9,724,566</u>	<u>109,910</u>	<u>-</u>	<u>9,834,476</u>
Less: accumulated depreciation				
Land improvements	-	-	-	-
Buildings	3,563,758	154,511	-	3,718,269
Equipment	1,734,747	94,955	-	1,829,702
Total accumulated depreciation	<u>5,298,505</u>	<u>249,466</u>	<u>-</u>	<u>5,547,971</u>
Fixed Assets, net	<u>\$ 4,426,061</u>	<u>\$ (139,556)</u>	<u>\$ -</u>	<u>\$ 4,286,505</u>

The amount of depreciation expense claimed in the current period on ISBE Form SD 50/35 was \$249,466.

NOTE 6: PENSION DISCLOSURES

See Note 1, in the Notes to Financial Statements for understanding why the school district does not report certain revenues and expenses (or expenditures), receivables, capital and other long-term assets, deferred outflows of resources, liabilities, deferred inflows of resources, and long term liabilities including debts of all types including leases, net pension liabilities, and net other post-employment benefit obligations. The quantitative difference between GAAP and what is presented in Woodlawn School District #209's annual financial report is not available.

The retirement fund commitments for the School District are disclosed below:

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 levels, employee contributions and employer contributions for both plans are governed by Illinois Compiled Statues and can only be amended by the Illinois General Assembly.

Woodlawn School District No. 209
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 6: PENSION DISCLOSURES – Continued

A. Teachers' Retirement System of the State of Illinois

Plan Description. The school district (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/financials/cafr/fy2021>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Benefits Provided. TRS provides retirement, disability, and death benefits. Tier 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. Disability and death benefits are also provided.

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

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

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

Woodlawn School District No. 209
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 6: PENSION DISCLOSURES – Continued

A. Teachers' Retirement System of the State of Illinois (cont'd)

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 through 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. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2022, State of Illinois Contributions recognized by the employer were based on the State's proportionate share of the collective NPL associated with the employer, and the employer recognized revenue and expenditures of \$(3,115,114) in pension contributions from the State of Illinois.

2.2 formula contributions. Employers contribute 0.58 percent of creditable earnings for the 2.2 formula change. This rate is specified by statute. Contributions for the year ended June 30, 2022 were \$17,341 and were deferred because they were paid after the June 30, 2021 measurement date.

Federal and trust fund contributions. When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer 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 trust funds. For the year ended June 30, 2022, salaries totaling \$1,494 were paid from federal and trust funds that required employer contributions of \$154. These contributions are deferred because they were paid after the June 30, 2021, measurement date.

Early Retirement Incentive. 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 District is also required to make one-time employer contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

Woodlawn School District No. 209
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2022

NOTE 6: RETIREMENT PLANS – Continued

A. Teachers’ Retirement System of the State of Illinois (cont’d)

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 Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the District reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the employer. The state’s support and total are for disclosure purposes only. The amount recognized by the employer as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the employer were as follow:

Employer’s Proportionate share of the net pension liability	\$(3,115,114)
State’s proportionate share of the net pension liability associated with the employer	\$(43,430,756)
Total	\$(46,545,870)

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. The employer’s proportion of the net pension liability was based on the employer’s share of contributions to TRS for the measurement year ended June 30, 2021, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2021, the employer’s proportion was .0003800044 percent, which was a decrease of .0000230372 from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the employer recognized pension expense of \$6,665 and revenue of \$(35,148) for support provided by the state. At June 30, 2022, the employer reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ (2,973)	\$ (2,137)
Net difference between projected and actual earnings on pension plan investments	0	(34,759)
Changes of Assumptions	(230)	(2,561)
Changes in proportion and differences between employer contributions and proportionate share of contributions	512,139	1,493,580
Employer contributions subsequent to measurement date	0	0
Total	\$ 508,936	\$ 1,454,123

Woodlawn School District No. 209
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2022

NOTE 6: PENSION DISCLOSURES – Continued

\$0 was reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:	
2023	\$(218,440)
2024	\$(175,922)
2025	\$(148,925)
2026	\$(231,201)
2027	\$(170,698)

Actuarial assumptions

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 percent
Salary increases	Varies by amount of service credit
Investment rate of return	7.00 percent, net of pension plan investment expense, including inflation

In the June 30, 2021 actuarial valuation, mortality rates were based on the PubT-2010 Table with appropriate adjustments for TRS experience. The rates are used on a fully-generational basis using projection table MP-2020. In the June 30, 2020 actuarial valuation, mortality rates were also based on the RP-2014 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully-generational basis using projection table MP-2017.

The long-term (20-year) expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

Woodlawn School District No. 209
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2022

NOTE 6: PENSION DISCLOSURES – Continued

A. Teachers' Retirement System of the State of Illinois (cont'd)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. equities large cap	16.7%	6.2%
U.S. equities small/mid cap	2.2	7.4
International equities developed	10.6	6.9
Emerging market equities	4.5	9.2
U.S. bonds core	3.0	1.6
Cash Equivalents	2.0	0.1
TIPS	1.0	0.8
International debt developed	1.0	0.4
Emerging international debt	4.0	4.4
Real estate	16.0	5.8
Private Debt	10.0	6.5
Hedge funds (absolute return)	10.0	3.9
Private equity	15.0	10.4
Infrastructure	4.0	6.3
Total	100%	

Discount rate

At June 30, 2021, the discount rate used to measure the total pension liability was a blended rate of 7.0 percent, which was a change from the June 30, 2020 rate. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

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

Sensitivity of the employer's proportionate share of the net pension liability to changes in the discount rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.0 percent, as well as what the employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate.

Woodlawn School District No. 209
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2022

NOTE 6: PENSION DISCLOSURES - Continued

	1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
Employer's proportionate share of the net pension liability	\$(641,781)	\$(518,201)	\$(415,551)

TRS fiduciary net position

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

B. Illinois Municipal Retirement Fund (IMRF)

The District's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multi-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Financial Report that includes financial statements and required supplementary information (RSI). That report can be obtained online at www.imrf.org.

As set by statute, the District's Regular Plan Members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's contribution rate for calendar year 2021 was 11.98 percent. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

The required contribution for calendar year 2021 was \$73,120. (If you made an additional payment toward your unfunded amount, add this payment to your monthly contributions, based on payroll and recalculate the percentage of APC contributed.)

Calendar Year	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
<u>Ending</u> 12/31/21	\$73,120	100%	\$0
12/31/20	\$69,222	100%	\$0
12/31/19	\$48,322	100%	\$0

The required contribution for 2021 was determined as part of the December 31, 2019, actuarial valuation using entry age normal actuarial cost method. The actuarial assumptions at December 31, 2019, included (a) 7.25 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 3.5% a year, attributable to inflation, (c) additional projected salary increases ranging from .4% to 10% per year depending on age and service, attributable to seniority/merit, and (d)

Woodlawn School District No. 209
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 6: PENSION DISCLOSURES - Continued

postretirement benefit increases of 3% annually. The actuarial value of the Districts regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with 20% corridor between the actuarial and market value of assets. The Districts regular plan's unfunded actuarial accrued liability at December 31, 2019 is being amortized as a level percentage of projected payroll on an open 24 year basis.

As of December 31, 2021, the most recent actuarial valuation date, the regular plan was 86.90 percent funded. The actuarial accrued liability for benefits was \$1,353,294 and the actuarial value of assets was \$1,175,979, resulting in an underfunded actuarial accrued liability (UAAL) of \$177,315. The covered payroll for calendar year 2021 (annual payroll of active employees covered by the plan) was \$610,353 and the ratio of the UAAL to the covered payroll was 29 percent.

Benefits Provided:

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

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

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

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

Employees Covered by Benefit Terms

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

Woodlawn School District No. 209
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2022

NOTE 6: PENSION DISCLOSURES - Continued

	IMRF
Retirees and Beneficiaries currently receiving benefits	42
Inactive Plan Members entitled to but not yet receiving benefits	19
Active Plan Members	<u>21</u>
Total	82

Net Pension Liability

The District's net pension liability was measured as of December 31, 2021. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2021:

- The **Actuarial Cost Method** used was Entry Age Normal.
- The **Asset Valuation Method** used was 5-Year smoothed market, 20% corridor.
- The **Inflation Rate** was assumed to be 2.50%.
- **Salary Increases** were expected to be 3.35% to 14.25%, including inflation.
- The **Investment Rate of Return** was assumed to be 7.25%.
- **Projected Retirement Age** was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2016.
- The IMRF-specific rates for **Mortality** (for non-disabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For **Disabled Retirees**, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For **Active Members**, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Woodlawn School District No. 209
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2022

NOTE 6: PENSION DISCLOSURES - Continued

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability as of December 31, 2021. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 2.75%, and the resulting single discount rate is 7.25%.

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2020	\$ 3,938,608	\$ 3,996,361	\$ (57,753)
Changes for the year:			
Service Cost	63,508	-	-
Interest on the Total Pension Liability	279,320	-	-
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual			
Experience of the Total Pension Liability	132,373	-	-
Changes of Assumptions	-	-	-
Contributions - Employer	-	73,120	-
Contributions - Employees	-	27,467	-
Net Investment Income	-	693,325	-
Benefit Payments, including Refunds of Employee Contributions	(235,345)	(235,345)	-
Other (Net Transfer)	-	20,710	-
Net Changes	239,856	579,277	(339,421)
Balances at December 31, 2021	\$ 4,178,464	\$ 4,575,638	\$ (397,174)

Woodlawn School District No. 209
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2022

NOTE 6: PENSION DISCLOSURES - Continued

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Lower	Current Discount	1% Higher
	(6.25%)	(7.25%)	(8.25%)
Net Pension Liability	\$ 62,210	\$ (397,174)	\$ (776,345)

For the year ended June 30, 2022, the District recognized pension expense of \$(89,391). At June 30, 2022, the District reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts Related to Pensions		
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i>		
Differences between expected and actual experience	\$ 86,792	\$ -
Changes of assumptions	-	4,855
Net difference between projected and actual earnings on pension plan investments	90,561	640,602
Total Deferred Amounts to be recognized in pension expense in future periods	-	-
<i>Pension Contributions made subsequent to the Measurement Date</i>		
Total Deferred Amounts Related to Pensions	\$ 177,353	\$ 645,457

Woodlawn School District No. 209
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2022

NOTE 6: PENSION DISCLOSURES - Concluded

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

<u>Year Ending December 31</u>	<u>Net Deferred Outflows of Resources</u>	<u>Net Deferred Inflows of Resources</u>
2022	\$ (56,149)	\$ -
2023	(193,565)	-
2024	(136,847)	-
2025	(81,543)	-
2026	-	-
Thereafter	-	-
Total	\$ (468,104)	\$ -

NOTE 7: OTHER POST-EMPLOYMENT BENEFITS

A. Teacher Health Insurance Security (THIS) Fund

The district participates in the Teacher Health Insurance Security (THIS) Fund, a cost sharing, multiple employer defined benefit postemployment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not

enrolled in Medicare may participate in the state administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

The 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 contributors to the TRS who are not employees of the state make a contribution to the THIS fund.

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

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 1.24 percent of pay during the year ended June 30, 2022. State of Illinois contributions of \$26,908 were and the district recognized revenue and expenditures of this amount during the year.

Woodlawn School District No. 209
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2022

NOTE 7: OTHER POST-EMPLOYMENT BENEFITS - Concluded

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, 2022. For the year ended June 30, 2022, the district paid \$20,032 to the THIS Fund, which was 100 percent of the required contribution.

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

NOTE 8: COMMON BANK ACCOUNT

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

Occasionally certain funds participating in the common bank account will incur overdrafts (deficits) in the account. The overdrafts result from expenditures which have been approved by the School Board.

NOTE 9: GENERAL LONG-TERM DEBT

On May 8, 2012, the District issued \$575,000 of General Obligation School and Refunding Bonds. Principal payments are due annually on November 1, (beginning November 1, 2013), and interest payments are due semi-annually on May 1, and November 1, at rates varying from 1.25% to 3.20%. At June 30, 2022, \$65,700 of principal remained outstanding.

The proceeds from this bond issue were used to redeem \$420,000 of principal and \$19,110 of accrued interest on the District's Series 2011 General Obligation School Bonds, which were callable on June 1, 2012. The District incurred no economic gain or loss as a result of this refunding.

Due Fiscal Year Ending June 30,	Principal	Interest	Total
2023	65,700	1,051	66,751
	<u>\$ 65,700</u>	<u>\$ 1,051</u>	<u>\$ 66,751</u>

Woodlawn School District No. 209
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2022

NOTE 9: GENERAL LONG-TERM DEBT – Continued

On December 2, 2021, the District issued \$4,057,000 of General Obligation Limited Tax Series 2021A School Bonds. Principal payments are annually on December 1, (beginning December 1, 2022), and interest payments are due semi-annually on June 1, and December 1, at rates varying from 0.50% to 2.55%.

At June 30, 2022, \$4,057,000 of principal remained outstanding.

Due Fiscal Year			
Ending June 30,	Principal	Interest	Total
2023	144,700	32,022	176,722
2024	180,700	25,730	206,430
2025	181,900	29,080	210,980
2026	183,400	31,076	214,476
2027	185,000	33,487	218,487
2028-2032	959,000	190,142	1,149,142
2033-2037	1,046,800	182,655	1,229,455
2038-2042	1,175,500	72,864	1,248,364
	-	-	-
	<u>\$ 4,057,000</u>	<u>\$ 597,056</u>	<u>\$ 4,654,056</u>

On December 2, 2021, the District issued \$70,400 of General Obligation Limited Tax Series 2021B School Bonds. Principal payments are annually on December 1, (beginning December 1, 2022), and interest payments are due semi-annually on June 1, and December 1, at rates varying from 0.50% to 1.10%. At June 30, 2022, \$70,400 of principal remained outstanding.

Due Fiscal Year			
Ending June 30,	Principal	Interest	Total
2023	9,400	505	9,905
2024	10,400	335	10,735
2025	11,200	337	11,537
2026	12,100	283	12,383
2027	13,100	197	13,297
2028	14,200	79	14,279
	<u>\$ 70,400</u>	<u>\$ 1,736</u>	<u>\$ 72,136</u>

Woodlawn School District No. 209
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2022

NOTE 9: GENERAL LONG-TERM DEBT – Concluded

Annual Cash Flow Requirements of Bond Principal and Interest

Year	Principal	Interest	Total
2023	219,800	33,578	253,378
2024	191,100	26,065	217,165
2025	193,100	29,417	222,517
2026	195,500	31,359	226,859
2027	198,100	33,684	231,784
2028-2032	973,200	190,221	1,163,421
2033-2037	1,046,800	182,655	1,229,455
2038-2042	1,175,500	72,864	1,248,364
	\$ 4,193,100	\$ 599,843	\$ 4,792,943

NOTE 10: TAX ANTICIPATION WARRANTS

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

NOTE 11: EXPENDITURES IN EXCESS OF BUDGET

	Budget	Actual	Expenditures in Excess of Budget
Debt Services	65,707	145,866	(80,159)
	\$ 65,707	\$ 145,866	\$ (80,159)

NOTE 12: INTERFUND LOANS

There was no inter-fund loan activity during the year ended June 30, 2022.

Woodlawn School District No. 209
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 13: LEGAL DEBT LIMIT

Section 5/19-1 of the Illinois School Code limits the amounts of qualifying debt of the District to 13.8% of the latest equalized assessed value. The equalized assessed value as of January 1, 2021 was \$82,078,959.

The estimated legal debt margin of the District at June 30, 2022 was calculated as follows:

Legal Debt Limit	\$11,326,896
Less Qualifying Debt	<u>(4,193,100)</u>
Legal Debt Margin	\$ <u>7,133,796</u>

NOTE 14: DEFICIT FUND BALANCES

As of June 30, 2022, the District did not have any deficit fund balances in any fund.

NOTE 15: SELF-INSURANCE PLAN

All employees of the District are covered under the State of Illinois Unemployment Insurance Act. The District has not elected to be self-insured, and therefore, is not liable to the State for any payments made to an unemployed working claiming benefits.

NOTE 16: RISK MANAGEMENT – CLAIMS AND JUDGEMENTS

Significant losses are covered by commercial insurance for all major programs: property, liability, and workers' compensation. During the year ended June 30, 2022, there were no significant reductions in insurance coverage. There have been no settlement amounts that have exceeded insurance coverage in the past three years.

The District is insured under a retrospectively-rated policy for workers' compensation coverage, whereas, the initial premium may be adjusted based on actual experience. Adjustments in premiums are recorded when paid or received. During the year ended June 30, 2022, there were no significant adjustments in premiums based on actual experience.

NOTE 17: RELATED PARTY TRANSACTIONS

There were no related party transactions noted during fiscal year June 30, 2022.

NOTE 18: SUBSEQUENT EVENTS

In preparing these financial statements, the District has evaluated events and transactions for potential recognition or disclosure through June 6, 2023, the date the financial statements were available to be issued.

Woodlawn School District No. 209
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 19: GASB NO. 54, FUND BALANCE REPORTING DISCLOSURE

Effective for periods beginning after June 15, 2010, GASB S No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, significantly changes the classifications and reporting requirements for governmental fund balances. According to Government Accounting Standards, Fund Balances are to be classified into five major classifications; Non-spendable 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.

The District has not created a policy or disclosure in accordance with the noted standard. This will be considered a departure from GAAP presentation; the District maintains its accounting records for all funds account groups on the cash basis of accounting under guidelines prescribed by the Illinois State Board of Education within the Illinois Program Accounting Manual for Local Education Agencies. Therefore, the departure is consistent with prescribed guidelines for local education agencies.

NOTE 20: CONTINGENCIES

As of June 30, 2022, the following has been filed as contingencies for the District:

The District has received funding from the state and federal grants in the current and prior years which are subject to audit by the granting agencies. The school board and the District management believe that any adjustments that may arise from these audits will be significant to the District's operation.

NOTE 21: ECONOMIC DEPENDENCE

The School District is fiscally dependent on funding from Federal and State of Illinois sources. Due to State of Illinois financial constraints, state payment delays or eliminations are possible for the fiscal year ending June 30, 2022. Changes in the amounts received, or timing of amounts received, from the State of Illinois, could result in cash flow problems for the School District, and may require budget amendments.

Due to the COVID-19 pandemic, the School District may have future interruptions due to supply chain disruptions, unavailability of personnel, and reductions in local taxes, intergovernmental receipts, and interest on investments. The prospective financial effect of the event is unknown. Management is carefully monitoring the situation and evaluating its options during this time. No adjustments have been made to these financial statements as a result of this uncertainty.

Financial Statements

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

School District
 Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Department
 100 North First Street, Springfield, Illinois 62777-0001
 217/785-8779
**Illinois School District/Joint Agreement
 Annual Financial Report ***
 June 30, 2022

School District/Joint Agreement Information
 (See instructions on inside of this page.)

School District/Joint Agreement Number:
13041209027

County Name:
Jefferson

Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDDT will populate):
Woodlawn Unit School District 209

Address:
301 S Central St

City:
Woodlawn

Email Address:
 shays@woodlawnschools.org

Zip Code:
62898

Annual Financial Report

Type of Auditor's Report Issued:
 Qualified
 Adverse
 Disclaimer
 Unqualified

Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print):
Eric Helbig

Email Address:
 ehelbig@woodlawnschools.org

Telephone:
618-735-2631

Fax Number:
618-735-2032

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)

13-041-2090-27_AFR22 Woodlawn Unit School District 209

Accounting Basis:

CASH
 ACCRUAL

Certified Public Accountant Information

Name of Auditing Firm:
Kujawa & Batteau, P.C.

Name of Audit Manager:
Kevin Batteau

Address:
309 S. Walnut

City:
Pinckneyville

State:
IL

Zip Code:
62274

Phone Number:
(618)357-3000

Fax Number:
(618)357-3654

IL License Number (9 digit):
65.02842

Expiration Date:
9/30/2024

Email Address:
 kbatteau@kandb-cpa.com

School District Lookup Tool: School District Directory

Filing Status:
 Submit electronic AFR directly to ISBE via IWAS - School District Financial Reports system for auditor use only

Annual Financial Report (AFR) Instructions

0

Annual Financial Report Questions 217-785-8779 or finance1@isbe.net

Single Audit Questions 217-782-5630 or GATA@isbe.net

Reviewed by Township Treasurer (Cook County only)
 Name of Township:

Township Treasurer Name (type or print):
 Reviewed by Regional Superintendent/Cook ISC

Email Address:
Mrrenaud@roe13.org

Telephone:
618-241-7868

Fax Number:
 Signature & Date:

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/1999 (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
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
Total						\$-

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Kujawa & Batteau, PC

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.

Kujawa & Batteau PC
Signature

6/5/2023
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	FINANCIAL PROFILE INFORMATION													
2														
3	<i>Required to be completed for school districts only.</i>													
4														
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)													
6														
7				Tax Year 2021				Equalized Assessed Valuation (EAV):	82,078,959					
8														
9		Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):	0.030556	+	0.006383	+	0.002736	=	0.039680		0.000456				
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. Results of Operations *													
15														
16		Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance						
17		6,920,995		6,136,819		784,176		4,379,600						
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	C. Short-Term Debt **													
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	D. Long-Term Debt													
30	Check the applicable box for long-term debt allowance by type of district.													
31														
32	<input type="checkbox"/>	a. 6.9% for elementary and high school districts,						11,326,896						
33	<input checked="" type="checkbox"/>	b. 13.8% for unit districts.												
34														
35	Long-Term Debt Outstanding:													
36														
37		c. Long-Term Debt (Principal only)						Acct						
38		Outstanding:.....						511	4,193,100					
39														
40														
41	E. Material Impact on Financial Position													
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														

ESTIMATED FINANCIAL PROFILE SUMMARY

Financial Profile Website

District Name: Woodlawn Unit School District 209
District Code: 130411209027
County Name: Jefferson

Table with columns: Fund Balance to Revenue Ratio, Expenditures to Revenue Ratio, Days Cash on Hand, Percent of Short-Term Borrowing Maximum Remaining, Percent of Long-Term Debt Margin Remaining. Includes sub-totals for Total and Percent.

Total Profile Score: 3.90 *

Estimated 2023 Financial Profile Designation: RECOGNITION

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

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

A	B	C	D	E	F	G	H	I	J	K
	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1										
ASSETS										
(Enter Whole Dollars)										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
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32										
33										
34										
35										
36										
37										
38										
39										
40										
41										
42										
ASSETS / LIABILITIES for Student Activity Funds										
43										
44										
45										
46										
47										
48										
49										
50										
51										
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BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2022

A		B	L	M	N
ASSETS (Enter Whole Dollars)		Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
1					
2					
3	CURRENT ASSETS (000)		98,996		
4	Cash (Accounts 111 through 115) 1				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		98,996		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		26,166	
17	Building & Building Improvements	230		7,243,157	
18	Site Improvements & Infrastructure	240		229,609	
19	Capitalized Equipment	250		2,335,544	
20	Construction in Progress	260		0	
21	Amount Available in Debt Service Funds	340			1,708
22	Amount to be Provided for Payment on Long-Term Debt	350			4,191,392
23	Total Capital Assets			9,834,476	4,193,100
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	Total Current Liabilities		98,996		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			4,193,100
37	Total Long-Term Liabilities				4,193,100
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			9,834,476	
41	Total Liabilities and Fund Balance		98,996	9,834,476	4,193,100
42					
43	ASSETS / LIABILITIES for Student Activity Funds				
44	CURRENT ASSETS (100) for Student Activity Funds				
45	Student Activity Fund Cash and Investments	126			
46	Total Student Activity Current Assets For Student Activity Funds				
47	CURRENT LIABILITIES (400) For Student Activity Funds				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
51					
52	Total ASSETS / LIABILITIES District with Student Activity Funds		98,996	9,834,476	4,193,100
53	Total Current Assets District with Student Activity Funds		98,996		
54	Total Capital Assets District with Student Activity Funds			9,834,476	
55	CURRENT LIABILITIES (400) District with Student Activity Funds				
56	Total Current Liabilities District with Student Activity Funds		98,996		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds				4,193,100
58	Total Long-Term Liabilities District with Student Activity Funds				4,193,100
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			9,834,476	
62	Total Liabilities and Fund Balance District with Student Activity Funds		98,996	9,834,476	4,193,100

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2	RECEIPTS/REVENUES										
3	LOCAL SOURCES	1000	2,453,010	379,107	66,872	162,587	144,799	0	0	0	37,708
4	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
5	STATE SOURCES	3000	2,358,311	367,793	0	186,360	60,000	50,000	0	0	0
6	FEDERAL SOURCES	4000	1,013,827	0	0	0	0	0	0	0	0
7	Total Direct Receipts/Revenues		5,825,148	746,900	66,872	348,947	204,799	50,000	0	0	37,708
8	Receipts/Revenues for "On Behalf" Payments ²	3998	645,457								
9	Total Receipts/Revenues		6,470,605	746,900	66,872	348,947	204,799	50,000	0	0	37,708
10	DISBURSEMENTS/EXPENDITURES										
11	Instruction	1000	3,486,183				79,572			0	
12	Support Services	2000	1,112,640	972,269		452,262	84,978	3,030		126,587	1,614
13	Community Services	3000	46,831	0	0	0	0	0		0	0
14	Payments to Other Districts & Governmental Units	4000	66,634	0	0	0	0	0		0	0
15	Debt Service	5000	0	0	145,866	0	0	0		0	0
16	Total Direct Disbursements/Expenditures		4,712,288	972,269	145,866	452,262	164,550	3,030		126,587	1,614
17	Disbursements/Expenditures for "On Behalf" Payments ²	4180	645,457								
18	Total Disbursements/Expenditures		5,357,745	972,269	145,866	452,262	164,550	3,030		126,587	1,614
19	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,112,860	(225,369)	(78,994)	(103,315)	40,249	46,970	0	(126,587)	36,094
20	OTHER SOURCES/USES OF FUNDS										
21	OTHER SOURCES OF FUNDS (7000)										
22	PERMANENT TRANSFER FROM VARIOUS FUNDS										
23	Abolishment of the Working Cash Fund ¹²	7110									
24	Abatement of the Working Cash Fund ¹²	7110			80,159			4,047,241			
25	Transfer of Working Cash Fund Interest	7120									
26	Transfer Among Funds	7130									
27	Transfer of Interest	7140									
28	Transfer from Capital Project Fund to O&M Fund	7150									
29	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
31	SALE OF BONDS (7200)										
32	Principal on Bonds Sold	7210									
33	Premium on Bonds Sold	7220							4,127,400		
34	Accrued Interest on Bonds Sold	7230									
35	Sale or Compensation for Fixed Assets ⁶	7300									
36	Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³	7400			0						
37	Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	7500			0						
38	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
39	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
40	Transfer to Capital Projects Fund	7800									
41	ISBE Loan Proceeds	7900									
42	Other Sources Not Classified Elsewhere	7990									
43	Total Other Sources of Funds		0	0	80,159	0	0	4,047,241	4,127,400	0	0
44	OTHER USES OF FUNDS (8000)										
45											

The notes are an integral part of these financials.

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1										
2										
46										
47	8110							4,127,400		
48	8120							0		
49	8130									
50	8140									
51	8150						0			0
52	8160									0
53	8170									0
54	8410									
55	8420									
56	8430									
57	8440									
58	8510									
59	8520									
60	8530									
61	8540									
62	8610									
63	8620									
64	8630									
65	8640									
66	8710									
67	8720									
68	8730									
69	8740									
70	8810									
71	8820									
72	8830									
73	8840									
74	8910									
75	8990									
76		0	0	0	0	0	66,241	4,127,400	0	0
77		0	0	80,159	0	0	3,981,000	0	0	0
78		1,112,960	(225,369)	1,165	(103,315)	40,249	4,027,970	0	(126,587)	36,094
79		3,003,745	320,161	7,565	169,926	45,453	0	101,592	135,652	70,618
80										
81		4,116,605	94,792	8,730	66,611	85,702	4,027,970	101,592	9,065	106,712
84		64,573								
85										
86	1799	161,242								
88										
89	1999	126,819								
90		34,423								
91		98,996								
92										
93										

The notes are an integral part of these financials.

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
94	LOCAL SOURCES	1000	2,614,252	379,107	66,872	162,587	144,799	0	0	0	37,708
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
96	STATE SOURCES	3000	2,358,311	367,793	0	186,360	60,000	50,000	0	0	0
97	FEDERAL SOURCES	4000	1,013,827	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		5,986,390	746,900	66,872	348,947	204,799	50,000	0	0	37,708
99	Receipts/Revenues for "On Behalf" Payments ²	3998	645,457	0	0	0	0	0	0	0	0
100	Total Receipts/Revenues		6,631,847	746,900	66,872	348,947	204,799	50,000	0	0	37,708
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	3,613,002				79,572				
103	Support Services	2000	1,112,640	972,269		452,262	84,978	3,030		126,587	1,614
104	Community Services	3000	46,831	0	0	0	0	0		0	0
105	Payments to Other Districts & Governmental Units	4000	66,634	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	145,866	0	0	0		0	0
107	Total Direct Disbursements/Expenditures		4,839,107	972,269	145,866	452,262	164,550	3,030		126,587	1,614
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	645,457	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		5,484,564	972,269	145,866	452,262	164,550	3,030		126,587	1,614
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,147,283	(225,369)	(78,994)	(103,315)	40,249	46,970	0	(126,587)	36,094
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)		0	0	80,159	0	0	4,047,241	4,127,400	0	0
113	Total Other Sources of Funds		0	0	80,159	0	0	66,241	4,127,400	0	0
114	OTHER USES OF FUNDS (8000)		0	0	0	0	0	3,981,000	0	0	0
115	Total Other Uses of Funds		0	0	0	0	0	3,981,000	0	0	0
116	Total Other Sources/Uses of Funds		0	0	80,159	0	0	4,027,970	4,127,400	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2022		4,215,601	94,792	8,730	66,611	85,702	4,027,970	101,592	9,065	106,712

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
3											
4	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)	1100									
5	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
6	Designated Purposes Levies (1110-1120) ⁷		1,648,525	376,225	66,234	161,239	48,533			0	37,469
7	Leasing Purposes Levy ⁸	1130	18,977								
8	Special Education Purposes Levy	1140	167,310								
9	FICA/Medicare Only Purposes Levies	1150					65,521				
10	Area Vocational Construction Purposes Levy	1160									
11	Summer School Purposes Levy	1170									
12	Other Tax Levies (Describe & Itemize)	1190									
13	Total Ad Valorem Taxes Levied By District		1,834,812	376,225	66,234	161,239	114,054	0		0	37,469
14	PAYMENTS IN LIEU OF TAXES	1200									
15	Mobile Home Privilege Tax	1210	12,175	2,730	638	1,170	683				239
16	Payments from Local Housing Authorities	1220									
17	Corporate Personal Property Replacement Taxes ⁹	1230	322,063				30,062				
18	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
19	Total Payments in Lieu of Taxes		334,238	2,730	638	1,170	30,745	0		0	239
20	TUITION	1300									
21	Regular - Tuition from Pupils or Parents (In State)	1311									
22	Regular - Tuition from Other Districts (In State)	1312									
23	Regular - Tuition from Other Sources (In State)	1313									
24	Regular - Tuition from Other Sources (Out of State)	1314									
25	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
26	Summer Sch - Tuition from Other Districts (In State)	1322									
27	Summer Sch - Tuition from Other Sources (In State)	1323									
28	Summer Sch - Tuition from Other Sources (Out of State)	1324									
29	CTE - Tuition from Pupils or Parents (In State)	1331									
30	CTE - Tuition from Other Districts (In State)	1332									
31	CTE - Tuition from Other Sources (In State)	1333									
32	CTE - Tuition from Other Sources (Out of State)	1334									
33	Special Ed - Tuition from Pupils or Parents (In State)	1341									
34	Special Ed - Tuition from Other Districts (In State)	1342									
35	Special Ed - Tuition from Other Sources (In State)	1343									
36	Special Ed - Tuition from Other Sources (Out of State)	1344									
37	Adult - Tuition from Pupils or Parents (In State)	1351									
38	Adult - Tuition from Other Districts (In State)	1352									
39	Adult - Tuition from Other Sources (In State)	1353									
40	Adult - Tuition from Other Sources (Out of State)	1354									
41	Total Tuition		0								
42	TRANSPORTATION FEES	1400									
43	Regular - Transp Fees from Pupils or Parents (In State)	1411									
44	Regular - Transp Fees from Other Districts (In State)	1412									
45	Regular - Transp Fees from Other Sources (In State)	1413									
46	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
47	Regular Transp Fees from Other Sources (Out of State)	1416									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1421									
49	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
50	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
51	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
52	CTE - Transp Fees from Pupils or Parents (In State)	1431									
53	CTE - Transp Fees from Other Districts (In State)	1432									
54	CTE - Transp Fees from Other Sources (In State)	1433									

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
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	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	9,825								
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		9,825	0	0	0	0	0	0	0	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	612								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	1,817								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	2,255								
74	Other Food Service (Describe & Itemize)	1690	4,684								
75	Total Food Service										
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	25,662								
78	Admissions - Other (Describe & Itemize)	1719	368								
79	Fees	1720	10,276								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	1,177								
82	Student Activity Funds Revenues	1799	161,242								
83	Total District/School Activity Income (without Student Activity Funds)		37,483	0							
84	Total District/School Activity Income (with Student Activity Funds)		198,725								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	15,938								
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	Total Textbook Income		15,938								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910									
98	Contributions and Donations from Private Sources	1920	9,000								
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	13,315								
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970									
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									

The notes are an integral part of these financials.

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	193,715	152		178					
110	Total Other Revenue from Local Sources		216,030	152	0	178	0	0	0	0	0
	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	2,453,010	379,107	66,872	162,587	144,799	0	0	0	37,708
111	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	2,614,252								
112											
	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
113											
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0	0
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	2,170,885	367,793			60,000				
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	Total Unrestricted Grants-In-Aid		2,170,885	367,793	0	0	60,000	0	0	0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100									
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	2,973								
129	Special Education - Personnel	3110	122,598								
130	Special Education - Orphanage - Individual	3120	42,768								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		168,339	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235	3,590								
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		3,590	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
147	Total Bilingual Ed		0				0				

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
148	State Free Lunch & Breakfast	3360	4,693								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	10,804								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				155,442					
155	Transportation - Special Education	3510				30,918					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		186,360	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						50,000			
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	187,426	0	0	186,360	0	50,000	0	0	0
171	Total Restricted Grants-in-Aid		187,426	367,793	0	186,360	60,000	50,000	0	0	0
172	Total Receipts from State Sources	3000	2,358,311								
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-in-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	Total Unrestricted Grants-in-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-in-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	Total Restricted Grants-in-Aid Received Directly from Federal Govt		0	0	0	0	0	0	0	0	0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1										
2										
188	4107	67,952								
189	4199									
190		67,952	0							
191										
192	4200									
193	4210	202,760								
194	4215									
195	4220	42,048								
196	4225	27,885								
197	4226									
198	4240									
199	4299									
200		272,693								
201										
202	4300	56,777								
203	4305									
204	4340									
205	4399									
206		56,777	0							
207										
208	4400	9,500								
209	4421									
210	4499	9,500	0							
211										
212										
213	4600	21,070								
214	4605									
215	4620	211,448								
216	4625									
217	4630									
218	4659									
219		232,518	0							
220										
221	4770	7,035								
222	4799									
223		7,035	0							
224										
225	4810									
226	4850									
227	4851									
228	4852									
229	4853									
230	4854									
231	4855									
232	4856									
233	4857									
234	4860									
235	4861									
236	4862									
237	4863									
238	4864									
239	4865									
239	4866									

The notes are an integral part of these financials.

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

A		B	C	D	E	F	G	H	I	J	K
Description (Enter whole Dollars)		Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
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	Total Stimulus Programs		0	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 (LIIPLEP)	4909									
259	McKinney Education for Homeless Children	4920									
260	Title II - Eisenhower Professional Development Formula	4930									
261	Title II - Teacher Quality	4932	15,354								
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									
266	Medicaid Matching Funds - Fee-for-Service Program	4992	8,589								
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	343,409								
268	Total Restricted Revenue from Federal Sources		1,013,827	0	0	0	0	0	0	0	0
269	Total Receipts/Revenues from Federal Sources	4000	1,013,827	0	0	0	0	0	0	0	0
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		5,825,148	746,900	66,872	348,947	204,799	50,000	0	0	37,708
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		5,986,390	746,900	66,872	348,947	204,799	50,000	0	0	37,708

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000									2,200,090	2,229,903
5	Regular Programs	1100	1,783,110	230,960	57,339	134,562	3,969	150			0	0
6	Tuition Payment to Charter Schools	1115									12	12
7	Pre-K Programs	1125	468,785	70,704	172,885	2,878		29,621			744,873	744,873
8	Special Education Programs (Functions 1200-1220)	1200									0	0
9	Special Education Programs Pre-K	1225	149,997	17,560	18,374	6,374					192,305	192,305
10	Remedial and Supplemental Programs K-12	1250									0	0
11	Remedial and Supplemental Programs Pre-K	1275									0	0
12	Adult/Continuing Education Programs	1300									0	0
13	CTE Programs	1400	154,131	19,559	5,428	9,675	28,461				217,254	217,254
14	Interscholastic Programs	1500	57,676	3,501	30,346	19,726	2,581	58			113,888	113,888
15	Summer School Programs	1600	3,650	412							4,042	4,042
16	Gifted Programs	1650									0	0
17	Driver's Education Programs	1700	11,995	1,514	75	135					13,719	13,719
18	Bilingual Programs	1800									0	0
19	Traut Alternative & Optional Programs	1900									0	0
20	Pre-K Programs - Private Tuition	1910									0	0
21	Regular K-12 Programs - Private Tuition	1911									0	0
22	Special Education Programs K-12 - Private Tuition	1912									0	0
23	Special Education Programs Pre-K - Tuition	1913									0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
26	Adult/Continuing Education Programs - Private Tuition	1916									0	0
27	CTE Programs - Private Tuition	1917									0	0
28	Interscholastic Programs - Private Tuition	1918									0	0
29	Summer School Programs - Private Tuition	1919									0	0
30	Gifted Programs - Private Tuition	1920									0	0
31	Bilingual Programs - Private Tuition	1921									0	0
32	Traut Alternative/Optional Ed Progs - Private Tuition	1922									0	0
33	Student Activity Fund Expenditures	1999									0	0
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	2,629,324	344,210	284,459	163,350	35,011	126,819			3,486,183	3,515,996
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	2,629,324	344,210	284,459	163,350	35,011	156,648			3,613,002	
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110									0	0
39	Guidance Services	2120	161,128	21,601	990	10					183,729	183,729
40	Health Services	2130	51,125	11,675	35	2,413					65,248	65,248
41	Psychological Services	2140									0	0
42	Speech Pathology & Audiology Services	2150	5,840								5,840	5,840
43	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
44	Total Support Services - Pupils	2100	218,093	33,276	1,025	2,423	0	0			254,817	254,817
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210									0	0
47	Educational Media Services	2220									0	0
48	Assessment & Testing	2230									0	0
49	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0			0	0
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	1,750	83	28,620	4,530		510			35,493	35,258
52	Executive Administration Services	2320	89,025	18,187	4,658	42		200			112,112	112,112
53	Special Area Administration Services	2330									0	0
54	Tort Immunity Services	2361, 2365									0	0
55	Total Support Services - General Administration	2300	90,775	18,270	33,278	4,572	0	710			147,605	147,370
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											

The notes are an integral part of these financials

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
57	Office of the Principal Services	2410	184,988	25,032	1,151	1,014					212,185	212,185
58	Other Support Services - School Admin (Describe & Itemize)	2490										
59	Total Support Services - School Administration	2400	184,988	25,032	1,151	1,014	0	0	0	0	212,185	212,185
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510									0	0
62	Fiscal Services	2520	51,037	2,356	8,713	958					63,064	67,009
63	Operation & Maintenance of Plant Services	2540									0	489
64	Pupil Transportation Services	2550									0	0
65	Food Services	2560	109,027	14,409		103,688					227,124	227,124
66	Internal Services	2570	55,377	2,584							57,961	57,961
67	Total Support Services - Business	2500	215,441	19,349	8,713	104,646	0	0	0	0	348,149	352,583
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	0
70	Planning, Research, Development, & Evaluation Services	2620									0	0
71	Information Services	2630	0		112,603	37,281					149,884	151,202
72	Staff Services	2640									0	0
73	Data Processing Services	2650									0	0
74	Total Support Services - Central	2600	0	0	112,603	37,281	0	0	0	0	149,884	151,202
75	Other Support Services (Describe & Itemize)	2900										
76	Total Support Services	2000	709,297	95,927	156,770	149,936	0	710	0	0	1,112,640	1,119,157
77	COMMUNITY SERVICES (ED)	3000			46,831						46,831	46,831
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110									0	0
81	Payments for Special Education Programs	4120					200				200	200
82	Payments for Adult/Continuing Education Programs	4130									0	0
83	Payments for CTE Programs	4140									0	0
84	Payments for Community College Programs	4170									0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
86	Total Payments to Other Govt Units (In-State)	4000			0			200			200	200
87	Payments for Regular Programs - Tuition	4210					1,048				1,048	1,049
88	Payments for Special Education Programs - Tuition	4220					50,466				50,466	50,466
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
90	Payments for CTE Programs - Tuition	4240						13,670			13,670	13,670
91	Payments for Community College Programs - Tuition	4270									0	0
92	Payments for Other Programs - Tuition	4280									0	0
93	Other Payments to In-State Govt Units	4290						1,250			1,250	0
94	Total Payments to Other Govt Units -Tuition (In State)	4200						66,434			66,434	65,185
95	Payments for Regular Programs - Transfers	4310									0	0
96	Payments for Special Education Programs - Transfers	4320									0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	0
98	Payments for CTE Programs - Transfers	4340									0	0
99	Payments for Community College Program - Transfers	4370									0	0
100	Payments for Other Programs - Transfers	4380									0	0
101	Other Payments to In-State Govt Units - Transfers	4390						0			0	0
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	0
104	Total Payments to Other Govt Units	4000			0			66,634			66,634	65,385
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	0
108	Tax Anticipation Notes	5120									0	0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0

The notes are an integral part of these financials

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
110	State Aid Anticipation Certificates	5140									0	0
111	Other Interest on Short-Term Debt	5150									0	0
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	0
114	Total Debt Services	5000									0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		3,338,621	440,137	488,060	313,286	35,011	97,173	0	0	4,712,288	4,746,369
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		3,338,621	440,137	488,060	313,286	35,011	223,992	0	0	4,839,107	1,230,373
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										1,112,860	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										1,147,283	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS	2100									0	0
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)											
125	SUPPORT SERVICES - BUSINESS	2510									0	0
126	Direction of Business Support Services	2530									0	0
127	Facilities Acquisition & Construction Services	2540	143,192	6,114	661,121	147,977	0				958,404	958,404
128	Operation & Maintenance of Plant Services	2550									0	0
129	Pupil Transportation Services	2560									0	0
130	Food Services	2500	143,192	6,114	661,121	147,977	13,865				13,865	13,865
131	Total Support Services - Business (Describe & Itemize)	2900									972,269	972,269
132	Other Support Services (Describe & Itemize)	2000	143,192	6,114	661,121	147,977	13,865				972,269	972,269
133	Total Support Services	3000									0	0
134	COMMUNITY SERVICES (O&M)	4000										
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)											
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)	4110										
137	Payments for Regular Programs	4120										
138	Payments for Special Education Programs	4140										
139	Payments for CTE Programs	4190										
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4100			0						0	0
141	Total Payments to Other Govt. Units (In-State)	4000			0						0	0
142	Payments to Other Govt. Units (Out of State)	4000			0						0	0
143	Total Payments to Other Govt Units	5000									0	0
144	DEBT SERVICES (O&M)											
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	0
147	Tax Anticipation Notes	5120									0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
149	State Aid Anticipation Certificates	5140									0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
151	Total Debt Service - Interest on Short-Term Debt	5100									0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	0
153	Total Debt Services	5000									0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		143,192	6,114	661,121	147,977	13,865	0	0	0	972,269	972,269
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/Expenditures										(225,369)	

The notes are an integral part of these financials

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
157												
158												
159	30 - DEBT SERVICES (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)											
161	PAYMENTS TO OTHER DIST & GOVT UNITS (IN-STATE)											
162	Payments for Regular Programs	4110										0
163	Payments for Special Education Programs	4120										0
164	Other Payments to In-State Govt Units (Describe & Itemize)	4190										0
165	Total Payments to Other Districts & Govt Units (In-State)	4000										0
166	DEBT SERVICES (DS)	5000										
167	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
168	Tax Anticipation Warrants	5110										0
169	Tax Anticipation Notes	5120										0
170	Corporate Personal Prop. Tax Anticipation Notes	5130										0
171	State Aid Anticipation Certificates	5140										0
172	Other Interest on Short-Term Debt (Describe & Itemize)	5150						The nTT				0
173	Total Debt Services - Interest On Short-Term Debt	5100						0				0
174	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						2,007			2,007	2,007
175	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11	5300										
176	DEBT SERVICES - OTHER (Describe & Itemize)	5400						63,700			63,700	63,700
177	Total Debt Services	5000			0			80,159			80,159	80,159
178	PROVISION FOR CONTINGENCIES (DS)	6000						145,866			145,866	145,866
179	Total Disbursements/ Expenditures				0			145,866			145,866	145,866
180	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
181												
182	40 - TRANSPORTATION FUND (TR)											
183	SUPPORT SERVICES (TR)											
184	SUPPORT SERVICES - PUPILS											
185	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100										0
186	SUPPORT SERVICES - BUSINESS											
187	Pupil Transportation Services	2550	5,665	1,178	301,072	83,314	61,033				452,262	452,261
188	Other Support Services (Describe & Itemize)	2900										0
189	Total Support Services	2000	5,665	1,178	301,072	83,314	61,033	0		0	452,262	452,261
190	COMMUNITY SERVICES (TR)	3000										
191	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
192	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
193	Payments for Regular Programs	4110										0
194	Payments for Special Education Programs	4120										0
195	Payments for Adult/Continuing Education Programs	4130										0
196	Payments for CTE Programs	4140										0
197	Payments for Community College Programs	4170										0
198	Other Payments to In-State Govt. Units (Describe & Itemize)	4190										0
199	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
200	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400										0
201	Total Payments to Other Govt Units	4000			0			0			0	0
202	DEBT SERVICES (TR)	5000										
203	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
204	Tax Anticipation Warrants	5110										0
205	Tax Anticipation Notes	5120										0
206	Corporate Personal Prop. Tax Anticipation Notes	5130										0
207	State Aid Anticipation Certificates	5140										0
208	Other Interest on Short-Term Debt (Describe & Itemize)	5150										0

The notes are an integral part of these financials

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11	5300									0	0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/Expenditures		5,665	1,178	301,072	83,314	61,033	0	0	0	452,262	452,261
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(103,315)	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		27,288							27,288	27,347
220	Pre-K Programs	1125									0	0
221	Special Education Programs (Functions 1200-1220)	1200		25,890							25,890	25,890
222	Special Education Programs - Pre-K	1225									0	0
223	Remedial and Supplemental Programs - K-12	1250		20,564							20,564	20,564
224	Remedial and Supplemental Programs - Pre-K	1275									0	0
225	Adult/Continuing Education Programs	1300									0	0
226	CTE Programs	1400		2,235							2,235	2,235
227	Interscholastic Programs	1500		2,948							2,948	2,948
228	Summer School Programs	1600		473							473	516
229	Gifted Programs	1650									0	0
230	Driver's Education Programs	1700		174							174	174
231	Bilingual Programs	1800									0	0
232	Truants' Alternative & Optional Programs	1900									0	0
233	Total Instruction	1000		79,572							79,572	79,674
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110									0	0
237	Guidance Services	2120		4,034							4,034	4,034
238	Health Services	2130		9,066							9,066	9,066
239	Psychological Services	2140									0	0
240	Speech Pathology & Audiology Services	2150									0	0
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
242	Total Support Services - Pupils	2100		13,100							13,100	13,100
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210									0	0
245	Educational Media Services	2220									0	0
246	Assessment & Testing	2230									0	0
247	Total Support Services - Instructional Staff	2200		0							0	0
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		340							340	340
250	Executive Administration Services	2320		1,185							1,185	1,185
251	Special Area Administration Services	2330									0	0
252	Claims Paid from Self Insurance Fund	2361									0	0
253	Risk Management and Claims Services Payments	2365									0	0
254	Total Support Services - General Administration	2300		1,525							1,525	1,525
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		2,705							2,705	2,705
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	0
258	Total Support Services - School Administration	2400		2,705							2,705	2,705
259	SUPPORT SERVICES - BUSINESS											

The notes are an integral part of these financials

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
260	Direction of Business Support Services	2510									0	0
261	Fiscal Services	2520		9,795							9,795	9,795
262	Facilities Acquisition & Construction Services	2530									0	0
263	Operation & Maintenance of Plant Services	2540		26,145							26,145	26,145
264	Pupil Transportation Services	2550		75							75	75
265	Food Services	2560		20,973							20,973	20,973
266	Internal Services	2570		10,660							10,660	10,660
267	Total Support Services - Business	2500		67,648							67,648	67,648
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	0
270	Planning, Research, Development, & Evaluation Services	2620									0	0
271	Information Services	2630									0	0
272	Staff Services	2640									0	0
273	Data Processing Services	2660									0	0
274	Total Support Services - Central	2600		0							0	0
275	Other Support Services (Describe & Itemize)	2900									0	0
276	Total Support Services	2000		84,978							84,978	84,978
277	COMMUNITY SERVICES (MR/SS)	3000									0	0
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									0	0
279	Payments for Regular Programs	4110									0	0
280	Payments for Special Education Programs	4120									0	0
281	Payments for CTE Programs	4140									0	0
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000									0	0
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										0	0
285	Tax Anticipation Warrants	5110									0	0
286	Tax Anticipation Notes	5120									0	0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
288	State Aid Anticipation Certificates	5140									0	0
289	Other (Describe & Itemize)	5150									0	0
290	Total Debt Services - Interest	5000									0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0	0
292	Total Disbursements/Expenditures			164,550							164,550	164,550
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										40,249	40,249
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530				3,030					3,030	3,030
299	Other Support Services (Describe & Itemize)	2900									0	0
300	Total Support Services	2000		0	3,030	0	0	0	0	0	3,030	3,030
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	0
304	Payments for Special Education Programs	4120									0	0
305	Payments for CTE Programs	4140									0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
307	Total Payments to Other Govt Units	4000								0	0	0
308	PROVISION FOR CONTINGENCIES (S&C/G)	6000										
309	Total Disbursements/Expenditures			0	3,030	0	0	0	0	0	3,030	3,030
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										46,970	46,970
311												
312	70 - WORKING CASH (WC)											
313												

The notes are an integral part of these financials

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100										0
317	Tuition Payment to Charter Schools	1115										0
318	Pre-K Programs	1125										0
319	Special Education Programs (Functions 1200 - 1220)	1200										0
320	Special Education Programs Pre-K	1225										0
321	Remedial and Supplemental Programs K-12	1250										0
322	Remedial and Supplemental Programs Pre-K	1275										0
323	Adult/Continuing Education Programs	1300										0
324	CTE Programs	1400										0
325	Interscholastic Programs	1500										0
326	Summer School Programs	1600										0
327	Gifted Programs	1650										0
328	Driver's Education Programs	1700										0
329	Bilingual Programs	1800										0
330	Tuant Alternative & Optional Programs	1900										0
331	Pre-K Programs - Private Tuition	1910										0
332	Regular K-12 Programs Private Tuition	1911										0
333	Special Education Programs K-12 Private Tuition	1912										0
334	Special Education Programs Pre-K Tuition	1913										0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914										0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915										0
337	Adult/Continuing Education Programs Private Tuition	1916										0
338	CTE Programs Private Tuition	1917										0
339	Interscholastic Programs Private Tuition	1918										0
340	Summer School Programs Private Tuition	1919										0
341	Gifted Programs Private Tuition	1920										0
342	Bilingual Programs Private Tuition	1921										0
343	Tuants Alternative/Opt Ed Programs Private Tuition	1922										0
344	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110										0
348	Guidance Services	2120										0
349	Health Services	2130										0
350	Psychological Services	2140										0
351	Speech Pathology & Audiology Services	2150										0
352	Other Support Services - Pupils (Describe & Itemize)	2190										0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210										0
356	Educational Media Services	2220										0
357	Assessment & Testing	2230										0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310										0
361	Executive Administration Services	2320										0
362	Special Area Administration Services	2330										0
363	Claims Paid from Self Insurance Fund	2361										0
364	Risk Management and Claims Services Payments	2365			126,587						126,587	12,296
365	Total Support Services - General Administration	2300	0	0	126,587	0	0	0	0	0	126,587	12,296
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410										0
368	Other Support Services - School Administration (Describe & Itemize)	2490										0

The notes are an integral part of these financials

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510										0
372	Fiscal Services	2520										0
373	Facilities Acquisition and Construction Services	2530										0
374	Operation & Maintenance of Plant Services	2540										0
375	Pupil Transportation Services	2550										0
376	Food Services	2560										0
377	Internal Services	2570										0
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610										0
381	Planning, Research, Development & Evaluation Services	2620										0
382	Information Services	2630										0
383	Staff Services	2640										0
384	Data Processing Services	2660										0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900										114,291
387	Total Support Services	2000	0	0	126,587	0	0	0	0	0	126,587	126,587
388	COMMUNITY SERVICES (TF)	3000										0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										0
390	Payments to Other Dist & Govt Units (In-State)											1,250
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	Total Payments to Other Dist & Govt Units (In-State)	4100			0							1,250
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	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200							0			0
406	Payments for Regular Programs - Transfers	4310										0
407	Payments for Special Education Programs - Transfers	4320										0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330										0
409	Payments for CTE Programs - Transfers	4340										0
410	Payments for Community College 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	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0							0
414	Payments to Other Dist & Govt Units (Out of State)	4400										0
415	Total Payments to Other Dist & Govt Units	4000			0							1,250
416	DEBT SERVICES (TF)	5000										0
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											0
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	Total Debt Services - Interest on Short-Term Debt	5100						0				0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										0

The notes are an integral part of these financials

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	0
425	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
426	Total Debt Services	5000									0	0
427	PROVISIONS FOR CONTINGENCIES (TF)	6000										
428	Total Disbursements/Expenditures		0	0	126,587	0	0	0	0	0	126,587	127,837
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(126,587)	
430												
431												
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530									0	0
436	Operation & Maintenance of Plant Services	2540			1,614						1,614	1,614
437	Total Support Services - Business	2500	0	0	1,614	0	0	0	0	0	1,614	1,614
438	Other Support Services (Describe & Itemize)	2900									0	0
439	Total Support Services	2000	0	0	1,614	0	0	0	0	0	1,614	1,614
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	0
442	Payments to Special Education Programs	4120									0	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
444	Total Payments to Other Govt Units	4000									0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
449	Total Debt Service - Interest on Short-Term Debt	5100									0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
451	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	0
452	Total Debt Service	5000									0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	1,614	0	0	0	0	0	1,614	1,614
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										36,094	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-21 thru 6-30-22 (from 2020 Levy & Prior Levies) *	Taxes Received (from the 2021 Levy)	Taxes Received (from 2020 & Prior Levies)	Total Estimated Taxes (from the 2021 Levy)	Estimated Taxes Due (from the 2021 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	1,648,525		1,648,525	1,910,344	1,910,344
5	Operations & Maintenance	376,225		376,225	384,115	384,115
6	Debt Services **	66,234		66,234	260,199	260,199
7	Transportation	161,239		161,239	164,625	164,625
8	Municipal Retirement	48,533		48,533	56,778	56,778
9	Capital Improvements	0		0	0	0
10	Working Cash	0		0	38,172	38,172
11	Tort Immunity	0		0	27,791	27,791
12	Fire Prevention & Safety	37,469		37,469	38,172	38,172
13	Leasing Levy	18,977		18,977	19,084	19,084
14	Special Education	167,310		167,310	170,967	170,967
15	Area Vocational Construction	0		0	0	0
16	Social Security/Medicare Only	65,521		65,521	68,379	68,379
17	Summer School	0		0	0	0
18	Other (Describe & Itemize)	0		0	4,110	4,110
19	Totals	2,590,033	0	2,590,033	3,142,736	3,142,736
20	<p>* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis. ** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).</p>					

A	B	C	D	E	F	G	H	I	J	
SCHEDULE OF SHORT-TERM DEBT										
1	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					
2	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPT)				0					
3	Total CPPT Notes				0					
4	TAX ANTICIPATION WARRANTS (TAW)									
5	Educational Fund				0					
6	Operations & Maintenance Fund				0					
7	Debt Services - Construction				0					
8	Debt Services - Working Cash				0					
9	Debt Services - Refunding Bonds				0					
10	Transportation Fund				0					
11	Municipal Retirement/Social Security Fund				0					
12	Fire Prevention & Safety Fund				0					
13	Other - (Describe & Itemize)				0					
14	Total TAWs	0	0	0	0					
15	TAX ANTICIPATION NOTES (TAN)									
16	Educational Fund				0					
17	Operations & Maintenance Fund				0					
18	Fire Prevention & Safety Fund				0					
19	Other - (Describe & Itemize)				0					
20	Total TANs	0	0	0	0					
21	TEACHERS/EMPLOYEES' ORDERS (T/EO)									
22	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0					
23	General State Aid/Evidence-Based Funding Anticipation Certificates									
24	Total (All Funds)				0					
25	OTHER SHORT-TERM BORROWING									
26	Total Other Short-Term Borrowing (Describe & Itemize)				0					
27										
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2021	Issued July 1, 2021 thru June 30, 2022	Any differences (Describe and Itemize)	Retired July 1, 2021 thru June 30, 2022	Outstanding Ending June 30, 2022	Amount to be Provided for Payment on Long-Term Debt	
31	Life Safety Bonds - Series 2012	575,000	6	129,400			63,700	65,700	63,992	
32								0	0	
33	General Obligation Limited Tax School Bonds - Series 2021A	4,057,000	1		4,057,000			4,057,000	4,057,000	
34	General Obligation Refunding School Bonds - Series 2021B	70,400	1		70,400			70,400	70,400	
35								0	0	
36								0	0	
37								0	0	
38								0	0	
39								0	0	
40								0	0	
41								0	0	
42								0	0	
43								0	0	
44								0	0	
45								0	0	
46								0	0	
47								0	0	
48								0	0	
49								0	0	
50		4,702,400		129,400	4,127,400		63,700	4,193,100	4,191,392	
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds								10. Other	
53	2. Funding Bonds								11. Other	
54	3. Refunding Bonds								12. Other	
55										

The notes are an integral part of these financials.

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	
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
1	Description (Enter Whole Dollars)				Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education	
2	Cash Basis Fund Balance as of July 1, 2021					135,652	0	0	0	0	
3	RECEIPTS:										
4	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100, 80	0					
5	Earnings on Investments				10, 20, 40, 50 or 60-1500, 80	0					
6	Drivers' Education Fees				10-1970						
7	School Facility Occupation Tax Proceeds				30 or 60-1983						
8	Driver Education				10 or 20-3370						
9	Other Receipts (Describe & Itemize)					0					
10	Sale of Bonds				10, 20, 40 or 60-7200	0				0	
11	Total Receipts					0	0	0	0	0	
12	DISBURSEMENTS:										
13	Instruction				10 or 50-1000						
14	Facilities Acquisition & Construction Services				20 or 60-2530						
15	Tort Immunity Services				80	126,587					
16	DEBT SERVICE										
17	Debt Services - Interest on Long-Term Debt				30-5200						
18	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300						
19	Debt Services Other (Describe & Itemize)				30-5400					0	
20	Total Debt Services									0	
21	Other Disbursements (Describe & Itemize)										
22	Total Disbursements					126,587	0	0	0	0	
23	Ending Cash Basis Fund Balance as of June 30, 2022					9,065	0	0	0	0	
24	Reserved Cash Balance				714	0	0	0	0	0	
25	Unreserved Cash Balance				730	9,065	0	0	0	0	
26											
27											
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
29											
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>				Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? If yes, list in the aggregate the following:						
31					Total Claims Payments:		126,587				
32					Total Reserve Remaining:		9,065				
33	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.										
34	Expenditures:										
35	Workers' Compensation Act and/or Workers' Occupational Disease Act					21,551					
36	Unemployment Insurance Act					192					
37	Insurance (Regular or Self-Insurance)					104,844					
38	Risk Management and Claims Service					0					
39	Judgments/Settlements					0					
40	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction					0					
41	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)					0					
42	Legal Services					0					
43	Principal and Interest on Tort Bonds					0					
44	Other - Explain on Itemization 44 tab					0					
45	Total					0					
46	G31 (Total Tort Expenditures) minus (G35 through G45) must equal 0					#REF!					
47	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
48	55 ILCS 5/5-1006.7										
49											
50											

The notes are an integral part of these financials.

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

	A	B	C	D	E	F	G	H	I	J	K	L	
1	CARES, CRRSA, and ARP SCHEDULE - FY 2022												
2	Please read schedule instructions before completing.												
3	<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="border: 1px solid black; padding: 5px; font-size: small;">Click below for schedule instructions:</div> <div style="font-size: 2em;">↑</div> <div style="border: 1px solid black; padding: 5px; font-weight: bold;">SCHEDULE INSTRUCTIONS</div> </div>												
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2022?				X	Yes							No
5	If the answer to the above question is "YES", this schedule must be completed.												
6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.												
7	Part 1: CARES, CRRSA, and ARP REVENUE												
8	Section A is for revenue recognized in FY 2022 reported on the FY 2022 AFR for FY 2020 and/or FY 2021 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020 and/or FY 2021 AFR.												
9	Revenue Section A												
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total	
11	ESSER I (only) (CARES Act) [FRIS SUB PROGRAM CODES: ER, DE, EE, PL]	4998										0	
12	ESSER II (only) (CRRSA Act) [FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2]	4998										0	
13	GEER I (only) (CARES Act) [FRIS SUB PROGRAM CODE: DG, EC]	4998										0	
14	Other CARES Act Revenue (not accounted for above) [Describe on Itemization tab]	4998										0	
15	Other CRRSA Revenue (not accounted for above) [Describe on Itemization tab]	4998										0	
16	Other ARP Revenue (not accounted for above) [Describe on Itemization tab]	4998										0	
17	Other ARP Revenue (not accounted for above) [Describe on Itemization tab]	4998										0	
18	Total Revenue Section A		0	0	0	0	0	0	0	0	0	0	
19	Section B is for revenue recognized in FY 2022 reported on the FY 2022 AFR and for FY 2022 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports and reported in the FY 2022 AFR.												
20	Revenue Section B												
21	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total	
22	ESSER I (only) (CARES Act) [FRIS SUB PROGRAM CODES: ER, DE, EE, PL]	4998	59,087									59,087	
23	ESSER II (only) (CRRSA Act) [FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2]	4998	284,322									284,322	
24	GEER I (only) (CARES Act) [FRIS SUB PROGRAM CODE: DG, EC]	4998										0	
25	GEER II (only) (CRRSA) [FRIS SUBPROGRAM CODE: E3, CO]	4998										0	
26	ESSER III (only) (ARP) [FRIS SUBPROGRAM CODE: SN]	4210	0									0	
27	CRRSA Child Nutrition [FRIS SUBPROGRAM CODE: BT, SC]	4210	14,540									14,540	
28	ARP Child Nutrition [ARP] [FRIS SUBPROGRAM CODE: ID, EI, PS]	4998										0	
29	ARP IDEA [ARP] [FRIS SUBPROGRAM CODE: HM, HL]	4998										0	
30	ARP Homeless [ARP] [FRIS SUBPROGRAM CODE: HM, HL]	4998										0	
31	ARP Homeless [ARP] [FRIS SUBPROGRAM CODE: HM, HL]	4998										0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
32	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM (CODE: BG, AP, FS))	4998										0
33	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
34	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
35	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	(Remaining) Other Federal Revenues in Revenue Act 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
37	Total Revenue Section B		357,949	0			0	0			0	357,949

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

38	Total Other Federal Revenue (Section A plus Section B)	4998	343,409	0			0	0			0	343,409
40	Total Other Federal Revenue from Revenue Tab	4998	343,409	0			0	0			0	343,409
41	Difference (must equal 0)		0	0			0	0			0	0
42	Error must be corrected before submitting to ISBE		OK	OK			OK	OK			OK	OK

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

FUNCTION	DISBURSEMENTS										(900) Total Expenditures	
	(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			
Expenditure Section A:												
ESSER I EXPENDITURES (CARES)												
51	1. List the total expenditures for the Functions 1000 and 2000 below											
52	INSTRUCTION Total Expenditures	1000										9,040
53	SUPPORT SERVICES Total Expenditures	2000										0
54	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
55	Facilities Acquisition and Construction Services (Total)	2530			17,200							17,200
56	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
57	FOOD SERVICES (Total)	2560					13,000					13,000
58	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
60	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000			15,906							15,906
62	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			15,906	0	0					15,906
63	Expenditure Section B:											
64	ESSER II EXPENDITURES (CRRSA)											
65												
66												
67												

The notes are an integral part of these financials.

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

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

The notes are an integral part of these financials.

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

	A	B	C	D	E	F	G	H	I	J	K	L
107	SUPPORT SERVICES Total Expenditures	2000										0
109	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
110	Facilities Acquisition and Construction Services (Total)	2530										0
111	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
112	FOOD SERVICES (Total)	2560										0
113												
114	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
116	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
117	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)	Total Technology			0							0
118												
119	Expenditure Section E:											
120	ESSER III EXPENDITURES (ARP)											
121												
122	FUNCTION											
123	1. List the total expenditures for the Functions 1000 and 2000 below											
124	INSTRUCTION Total Expenditures	1000										277,098
125	SUPPORT SERVICES Total Expenditures	2000										113,291
126												
127	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
128	Facilities Acquisition and Construction Services (Total)	2530										334,916
129	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540					954					53,154
130	FOOD SERVICES (Total)	2560										19,602
131												
132	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
134	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
135	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)	Total Technology			0							0
136												
137	Expenditure Section F:											
138	CRRSA Child Nutrition (CRRSA)											
139												
140	FUNCTION											
141	1. List the total expenditures for the Functions 1000 and 2000 below											
142	INSTRUCTION Total Expenditures	1000										0
143	SUPPORT SERVICES Total Expenditures	2000										0
144												

The notes are an integral part of these financials.

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

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

The notes are an integral part of these financials.

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

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

The notes are an integral part of these financials.

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

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

The notes are an integral part of these financials.

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

	A	B	C	D	E	F	G	H	I	J	K	L
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										
	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	DISBURSEMENTS									
			(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	
260		2000										0
261	Expenditure Section M:											0
262	Other ARP Expenditures (not accounted for above)											0
263	FUNCTION											
264	1. List the total expenditures for the Functions 1000 and 2000 below	1000										0
265	SUPPORT SERVICES Total Expenditures	2000										0
266												
267	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
268	Facilities Acquisition and Construction Services (Total)	2530										0
269	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
270	FOOD SERVICES (Total)	2560										0
271												
272	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
273	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
274	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
275	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										0
276												
277	Expenditure Section N:											
278	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
279	FUNCTION											
280	INSTRUCTION	1000	208,236	28,306	9,435	38,154	2,007	0	0	0	286,138	
281	SUPPORT SERVICES	2000	113,291	0	0	0	0	0	0	0	113,291	
282	Facilities Acquisition and Construction Services (Total)	2530	0	0	352,116	0	0	0	0	0	352,116	
283	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	40,900	0	11,300	954	0	0	0	0	53,154	
284	FOOD SERVICES (Total)	2560	0	0	19,602	0	13,000	0	0	0	32,602	
285	TOTAL EXPENDITURES											Functions 1000 & 2000 total 399,429
286												
287	Expenditure Section O:											
288	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
289	FUNCTION											
290	INSTRUCTION	1000	(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	
291	SUPPORT SERVICES	2000										
292	Facilities Acquisition and Construction Services (Total)	2530										
293	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										
294	FOOD SERVICES (Total)	2560										
295	TOTAL EXPENDITURES											
296												
297												

The notes are an integral part of these financials.

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

	A	B	C	D	E	F	G	H	I	J	K	L
298	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				15,906	0	0		0		15,906

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2021	Add: Additions July 1, 2021 thru June 30, 2022	Less: Deletions July 1, 2021 thru June 30, 2022	Cost Ending June 30, 2022	Life in Years	Accumulated Depreciation Beginning July 1, 2021	Add: Depreciation Allowable July 1, 2021 thru June 30, 2022	Less: Depreciation Deletions July 1, 2021 thru June 30, 2022	Accumulated Depreciation Ending June 30, 2022	Ending Balance Undepreciated June 30, 2022
2	Works of Art & Historical Treasures	210	0			0		0			0	0
3	Land	220										
4	Non-Depreciable Land	221	26,166			26,166						26,166
5	Depreciable Land	222	0			0	50	0			0	0
6	Buildings	230										
7	Permanent Buildings	231	7,243,157			7,243,157	50	3,428,821	146,079		3,574,900	3,668,257
8	Temporary Buildings	232	0			0	20	0			0	0
9	Improvements Other than Buildings (Infrastructure)	240	229,609			229,609	20	134,937	8,432		143,369	86,240
10	Capitalized Equipment	250										
11	10 Yr Schedule	251	2,187,715	13,865		2,201,580	10	1,698,326	74,247		1,772,573	429,007
12	5 Yr Schedule	252	37,919	96,045		133,964	5	36,421	20,708		57,129	76,835
13	3 Yr Schedule	253	0			0	3	0			0	0
14	Construction in Progress	260	0			0	-				0	0
15	Total Capital Assets	200	9,724,566	109,910	0	9,834,476		5,298,505	249,466	0	5,547,971	4,286,505
16	Non-Capitalized Equipment	700				0	10		249,466			
17	Allowable Depreciation											

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount			
6	OPERATING EXPENSE PER PUPIL							
7	EXPENDITURES:							
8	ED	Expenditures 16-24, L116		Total Expenditures	\$	4,712,288		
9	O&M	Expenditures 16-24, L155		Total Expenditures		972,269		
10	DS	Expenditures 16-24, L178		Total Expenditures		145,866		
11	TR	Expenditures 16-24, L214		Total Expenditures		452,262		
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		164,550		
13	TORT	Expenditures 16-24, L422		Total Expenditures		126,587		
14				Total Expenditures	\$	6,573,822		
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:							
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0		
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0		
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0		
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0		
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0		
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0		
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0		
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0		
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0		
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0		
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0		
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0		
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0		
31	O&M-TR	Revenues 10-15, L213, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0		
32	O&M-TR	Revenues 10-15, L214, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0		
33	O&M	Revenues 10-15, L224, Col D	4810	Federal - Adult Education		0		
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs		12		
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		4,042		
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		0		
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0		
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0		
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0		
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0		
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0		
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0		
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0		
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0		
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0		
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition		0		
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		46,831		
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		66,634		
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		35,011		
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		0		
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		13,865		
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		0		
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0		
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		63,700		
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		0		
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0		
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0		
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		61,033		
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		473		
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services		0		
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units		0		
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125	Pre-K Programs		0		
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K		0		
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0		
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs		0		
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600	Summer School Programs		0		
79	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition		0		
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition		0		
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition		0		
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition		0		
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0		
84	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0		
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0		
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition		0		
87	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition		0		
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition		0		
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition		0		
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition		0		
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition		0		

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount		
92	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000 Community Services			0		
93	Tort	Expenditures 16-24, L414, Col K	4000 Total Payments to Other Govt Units			0		
94	Tort	Expenditures 16-24, L422, Col G	- Capital Outlay			0		
95	Tort	Expenditures 16-24, L422, Col I	- Non-Capitalized Equipment			0		
96						Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$	291,601
97								Total Operating Expenses Regular K-12 (Line 14 minus Line 96)
								6,282,221
98								9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022
								445.55
99								Estimated OEPP (Line 97 divided by Line 98)
								\$ 14,100.02
100								

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE				Amount	
101	PER CAPITA TUITION CHARGE							
103	LESS OFFSETTING RECEIPTS/REVENUES:							
104	TR	Revenues 10-15, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)	\$	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		4,684		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		37,483		
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		15,938		
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		0		
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		168,339		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		3,590		
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		4,693		
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		10,804		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		186,360		
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0		
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0		
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0		
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0		
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0		
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0		
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0		
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0		
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		0		
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C,G,J	3999	Other Restricted Revenue from State Sources		0		
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0		
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0		
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		67,952		
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		272,693		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		56,777		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		9,500		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		211,448		
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		7,035		
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments		0		
178	ED	Revenues 10-15, L255, Col C	4901	Race to the Top		0		
179	ED-O&M-TR-MR/SS	Revenues 10-15, L256, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0		
180	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0		
181	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0		
182	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920	McKinney Education for Homeless Children		0		
183	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0		
184	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932	Title II - Teacher Quality		15,354		
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		0		
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		8,589		
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)		343,409		
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 **		178,336		
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		0		
195				Total Deductions for PCTC Computation Line 104 through Line 193	\$	1,602,984		
196				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		4,679,237		
197				Total Depreciation Allowance (from page 36, Line 18, Col I)		249,466		
198				Total Allowance for PCTC Computation (Line 196 plus Line 197)		4,928,703		
199				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022		445.55		
200				Total Estimated PCTC (Line 198 divided by Line 199) *	\$	11,062.14		
201								
202	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.							
203	**Go to the Evidence-Based Funding Distribution Calculation webpage.							
204	Under Reports, open the FY 2022 Special Education Funding Allocation Calculation Details and the FY 2022 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 192 and 193.							

Illinois State Board of Education
School Business Services Department

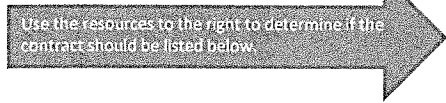
Current Year Payment on Contracts For Indirect Cost Rate Computation

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

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

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

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



Indirect Cost Rate Plan

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

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

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

Table with 6 columns: Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A); Fund-Function-Object Number (Column B); Enter Contracted Company Name (Column C); Enter Current Year Amount Paid on Contract (Column D); Contract Amount Applied to the Indirect Cost Rate Base (Column E); Contract Amount deducted from the Indirect Cost Rate Base (Column F). Contains multiple rows of contract data.

ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA						
2	SECTION I						
3	Financial Data To Assist Indirect Cost Rate Determination						
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>						
5	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	Support Services - Direct Costs (1-2000) and (5-2000)						
7	Direction of Business Support Services (1-2510) and (5-2510)			51,037			
8	Fiscal Services (1-2520) and (5-2520)			143,192			
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)			109,027			
10	Food Services (1-2560) Must be less than (P16, Col E-F, L65)						
11	Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is required).						
12	Internal Services (1-2570) and (5-2570)						
13	Staff Services (1-2640) and (5-2640)						
14	Data Processing Services (1-2660) and (5-2660)						
15	SECTION II						
16	Estimated Indirect Cost Rate for Federal Programs						
17		Function	Indirect Costs	Restricted Program	Indirect Costs	Unrestricted Program	Direct Costs
18	Instruction	1000		3,530,744			3,530,744
19	Support Services:						
20	Pupil	2100		267,917			267,917
21	Instructional Staff	2200		0			0
22	General Admin.	2300		275,717			275,717
23	School Admin	2400		214,890			214,890
24	Business:						
25	Direction of Business Spt. Srv.	2510	0	0	0	0	0
26	Fiscal Services	2520	21,822	51,037	21,822	51,037	51,037
27	Oper. & Maint. Plant Services	2540		984,549	841,357	143,192	143,192
28	Pupil Transportation	2550		391,304		391,304	391,304
29	Food Services	2560		139,070		139,070	139,070
30	Internal Services	2570	68,621	0	68,621	0	0
31	Central:						
32	Direction of Central Spt. Srv.	2610		0		0	0
33	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0	0
34	Information Services	2630		149,884		149,884	149,884
35	Staff Services	2640	0	0	0	0	0
36	Data Processing Services	2660	0	0	0	0	0
37	Other:	2900					
38	Community Services	3000		46,831		46,831	46,831
39	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(308,140)		(308,140)	(308,140)
40	Total		90,443	5,743,803	931,800	4,902,446	931,800
41			Restricted Rate		Unrestricted Rate		
42			Total Indirect Costs:	90,443	Total Indirect Costs:	931,800	931,800
43			Total Direct Costs:	5,743,803	Total Direct Costs:	4,902,446	4,902,446
44			= 1.57%		= 19.01%		
45							
46							

A		B	C	D	E	F	G	H	I	J	K
1		<p>REPORT ON SHARED SERVICES OR OUTSOURCING School Code, Section 17-1.1 (Public Act 97-0357) Fiscal Year Ending June 30, 2022</p>									
2		<p>13-041-2090-27_AFR22 Woodlawn Unit School District 209</p>									
3		<p>Woodlawn Unit School District 209</p>									
4		<p>13041209027</p>									
5		<p>Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.</p>									
6		<p>Check box if this schedule is not applicable.</p>									
7		<p>Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.</p>									
8		<p>Indicate with an (X) if Deficit Reduction Plan is Required in the Budget</p>									
9		<p>Service or Function (Check all that apply)</p>									
10		<p>Curriculum Planning</p>									
11		<p>Custodial Services</p>									
12		<p>Educational Shared Programs</p>									
13		<p>Employee Benefits</p>									
14		<p>Energy Purchasing</p>									
15		<p>Food Services</p>									
16		<p>Grant Writing</p>									
17		<p>Grounds Maintenance Services</p>									
18		<p>Insurance</p>									
19		<p>Investment Pools</p>									
20		<p>Legal Services</p>									
21		<p>Maintenance Services</p>									
22		<p>Personnel Recruitment</p>									
23		<p>Professional Development</p>									
24		<p>Shared Personnel</p>									
25		<p>Special Education Cooperatives</p>									
26		<p>STEM (science, technology, engineering and math) Program Offerings</p>									
27		<p>Supply & Equipment Purchasing</p>									
28		<p>Technology Services</p>									
29		<p>Transportation</p>									
30		<p>Vocational Education Cooperatives</p>									
31		<p>All Other Joint/Cooperative Agreements</p>									
32		<p>Other</p>									
33		<p>Additional space for Column (D) - Barriers to Implementation:</p>									
34		<p>Additional space for Column (E) - Name of LEA:</p>									
35		<p>Additional space for Column (D) - Barriers to Implementation:</p>									
36		<p>Additional space for Column (D) - Barriers to Implementation:</p>									
37		<p>Additional space for Column (D) - Barriers to Implementation:</p>									
38		<p>Additional space for Column (D) - Barriers to Implementation:</p>									
39		<p>Additional space for Column (D) - Barriers to Implementation:</p>									
40		<p>Additional space for Column (D) - Barriers to Implementation:</p>									
41		<p>Additional space for Column (D) - Barriers to Implementation:</p>									
42		<p>Additional space for Column (D) - Barriers to Implementation:</p>									
43		<p>Additional space for Column (D) - Barriers to Implementation:</p>									

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: Woodlawn Unit School District 209
 RCDT Number: 13041209027

Description	Funct. No.	Actual Expenditures, Fiscal Year 2022			Budgeted Expenditures, Fiscal Year 2023			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	112,112	0	0	116,360	0	0	116,360
2. Special Area Administration Services	2330	0	0	0	0	0	0	0
3. Other Support Services - School Administration	2490	0	0	0	0	0	0	0
4. Direction of Business Support Services	2510	0	0	0	0	0	0	0
5. Internal Services	2570	57,961	0	0	60,730	0	0	60,730
6. Direction of Central Support Services	2610	0	0	0	0	0	0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.								
8. Totals		170,073	0	0	170,073	0	0	177,090
9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)								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

Date

Contact Name (for questions)

Contact Telephone Number

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

- The district is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2022, to ensure inclusion in the fall 2022 report or postmarked by January 15, 2023, to ensure inclusion in the spring 2023 report. Information on the waiver process can be found at the waiver's webpage below.

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

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

The notes are an integral part of these financials.

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

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

Reference Pages.

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

Embed signed Audit Questionnaire below:

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

1	A	B	C	D	E	F
	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2023 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2023 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2023 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	5,825,148	746,900	348,947		6,920,995
9	Direct Expenditures	4,712,288	972,269	452,262		6,136,819
10	Difference	1,112,860	(225,369)	(103,315)		784,176
11	Fund Balance - June 30, 2022	4,116,605	94,792	66,611	101,592	4,379,600
12						
13						
14	Balanced - no deficit reduction plan is required.					
15						

Supplementary Information

WOODLAWN UNIT SCHOOL DISTRICT #209
REQUIRED SUPPLEMENTARY INFORMATION
ILLINOIS MUNICIPAL RETIREMENT
Multyear Schedule of Changes in Net Pension Liability and Related Ratios

	Most Recent Calendar Year					
	2021	2020	2019	2018	2017	2016
Calendar Year Ended December 31,						
Total Pension Liability	\$ 63,508	\$ 57,737	\$ 56,073	\$ 59,098	\$ 67,829	\$ 63,362
Service Cost	279,320	268,104	253,256	248,534	245,032	229,239
Interest on the Total Pension Liability	-	-	-	-	-	-
Changes of Benefit Terms	132,373	86,249	102,881	(26,317)	2,767	70,650
Differences Between Expected and Actual Experience	-	(35,381)	-	90,289	(94,670)	(10,923)
Assumption Changes	(235,345)	(214,434)	(202,042)	(179,343)	(160,457)	(152,090)
Benefit Payments, including Refunds of Employee Contributions	239,856	162,275	210,168	192,261	60,501	200,238
Net Change in Total Pension Liability	3,938,608	3,776,333	3,566,165	3,373,904	3,313,403	3,113,165
Total Pension Liability - Beginning	4,178,464	3,938,608	3,776,333	3,566,165	\$ 3,373,904	\$ 3,313,403
Total Pension Liability - Ending (A)	8,117,072	7,714,941	7,342,498	6,939,069	6,687,308	6,426,568
Plan Fiduciary Net Position						
Contributions - Employer	73,120	\$ 69,222	\$ 57,290	\$ 59,934	\$ 64,814	\$ 85,898
Contributions - Employees	27,467	25,764	23,975	24,385	26,658	26,065
Net Investment Income	693,325	531,519	590,340	(203,964)	527,401	186,614
Benefit Payments, including Refunds of Employee Contributions	(235,345)	(214,434)	(202,042)	(179,343)	(160,457)	(152,090)
Other (Net Transfer)	20,710	14,511	36,902	(6,171)	(57,110)	36,812
Net Change in Plan Fiduciary Net Position	579,277	426,582	506,465	(305,159)	401,306	183,299
Plan Fiduciary Net Position - Beginning	3,996,361	3,569,779	3,063,314	3,368,473	2,683,335	2,783,868
Plan Fiduciary Net Position - Ending (B)	4,575,638	3,996,361	3,569,779	3,063,314	\$ 3,084,641	\$ 2,967,167
Net Pension Liability - Ending (A) - (B)	\$ (397,174)	\$ (57,753)	\$ 206,554	\$ 502,851	\$ 289,263	\$ 346,236
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	109.51%	101.47%	94.53%	85.90%	91.43%	89.42%
Covered Valuation Payroll	\$ 610,354	\$ 572,558	\$ 532,772	\$ 541,906	\$ 587,761	\$ 511,149
Net Pension Liability as a Percentage of Covered Valuation Payroll	-65.07%	-10.09%	38.77%	92.79%	49.21%	64.42%

Notes to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

WOODLAWN UNIT SCHOOL DISTRICT #209
 REQUIRED SUPPLEMENTARY INFORMATION-GASB 50
 ILLINOIS MUNICIPAL RETIREMENT
 FOR THE YEAR ENDED JUNE 30, 2022
 Schedule of Contributions

Actual Valuation Date	Actuarially Value of Assets	Actuarial Accrued Liability	Unfunded AAL	Covered Payroll	Actual Contribution as a % of Covered Valuation Payroll
12/31/2021	\$ 1,175,979	\$ 1,353,294	\$ (177,315)	\$ 610,353	29.05%
12/31/2020	1,120,783	1,412,233	(291,450)	572,557	50.90%
12/31/2019	853,168	1,225,829	(372,661)	532,772	69.95%

On a market basis, the actuarial value of assets as of December 31, 2021 is \$1,754,065. On a market basis, the funded ratio would be 129.61%.

The actuarial value of assets and accrued liability cover active members who have service credit with Woodlawn Unit SD 209. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

WOODLAWN UNIT SCHOOL DISTRICT #209
SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE
STUDENT ACTIVITY FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Balance	Increases	Decreases	Balance
ASSETS				
Cash and Cash Equivalents	\$ 64,572.67	\$ 161,241.84	\$ 126,819.28	\$ 98,995.23
Total Assets	64,572.67	161,241.84	126,819.28	98,995.23
LIABILITIES (Due to other Organizations)				
Snack Shack	598.43	1,716.20	1,446.26	868.37
WGS Golf	400.00	-	-	400.00
5th Grade	179.42	-	478.65	(299.23)
8th Grade	1,557.46	4,307.00	3,928.39	1,936.07
8th Parents	(43.00)	1,832.00	408.00	1,381.00
Baseball	(196.84)	2,150.80	2,254.08	(300.12)
Booster	(286.59)	-	-	(286.59)
Bowling	180.55	548.00	252.00	476.55
Boys Basketball	2,312.42	9,790.48	4,521.79	7,581.11
Cheer	723.38	15,873.00	12,191.70	4,404.68
Christmas Shopping	648.81	-	-	648.81
Cross Country	2,488.72	812.00	812.00	2,488.72
DC Trip	-	14,564.24	14,564.24	-
Girls Basketball	168.36	4,650.00	4,064.31	754.05
Honors	754.78	-	663.09	91.69
Kindergarten	1,545.85	244.00	-	1,789.85
Misc	(52.95)	-	-	(52.95)
Music	3,992.69	-	-	3,992.69
Playground	(15,683.16)	-	-	(15,683.16)
Scholar Bowl	258.06	249.50	263.20	244.36
School Sign	1,899.92	-	-	1,899.92
Softball	1,552.72	2,160.25	733.64	2,979.33
Track	940.00	2,383.00	2,030.25	1,292.75
Volleyball	5,346.10	1,804.00	3,612.00	3,538.10
Field Concession Stand	-	-	-	-
Flag	(4,199.00)	-	-	(4,199.00)
Social Studies	300.00	-	-	300.00
20-2019	892.29	-	-	892.29
20-2020	2,377.28	-	-	2,377.28
20-2021	777.54	-	-	777.54
20-2022	3,606.52	-	500.00	3,106.52
20-2023	-	3,345.00	2,271.00	1,074.00
20-2024	-	4,762.87	3,909.50	853.37
20-2025	-	4,762.87	3,009.50	1,753.37
Art	245.54	60.00	70.00	235.54
Baseball	1,959.31	7,214.75	3,426.68	5,747.38
Bass Fishing	400.00	-	-	400.00
Boys Basketball	1,775.50	14,092.47	10,036.03	5,831.94
Cheer	2,041.03	4,298.33	4,955.91	1,383.45
Expeditions	6,079.52	3,760.00	4,917.40	4,922.12
FBLA	1,331.58	18,617.64	14,287.66	5,661.56
FCA	60.25	-	-	60.25
FFA	8,168.64	5,054.85	5,234.31	7,989.18
FFA Alumni	670.00	-	150.00	520.00
Flock	609.73	233.50	248.60	594.63
Food Services	13.00	-	-	13.00
Girls Basketball	(1,406.77)	4,045.65	2,676.70	(37.82)
Golf	(653.65)	-	390.50	(1,044.15)
Homecoming	2,211.04	1,730.50	3,036.30	905.24
Livingston Scholarship fund	1,167.84	-	-	1,167.84
Midland Trail Conf	-	-	-	-
National Honor Society	1,287.41	1,640.00	-	2,927.41
Parking Lot	7,007.15	1,350.00	-	8,357.15
Scholar Bowl	(282.20)	-	-	(282.20)
School IMP	8,020.26	227.78	264.44	7,983.60
Softball	1,117.01	2,980.00	-	4,097.01
Student Council	407.88	489.00	236.30	660.58
Tech Bytes	30.20	-	-	30.20
Track	-	-	-	-
Volley	1,933.82	1,814.06	1,397.24	2,350.64
Yearbook	8,037.55	10,885.00	5,985.16	12,937.39
Youth & Government	(1,114.58)	5,965.10	7,230.17	(2,379.65)
Overseas Trip	415.85	828.00	362.28	881.57
	\$ 64,572.67	\$ 161,241.84	\$ 126,819.28	\$ 98,995.23

See notes to financial statements and independent auditors report

WOODLAWN UNIT SCHOOL DISTRICT #209
Schedule of Findings and Questioned Costs
FOR THE YEAR ENDED JUNE 30, 2022

INTERNAL CONTROL OVER FINANCIAL REPORTING

Finding: None

Condition: N/A

Cause:

Effect:

Recommendation:

Auditee Response: