

WINCHESTER COMMUNITY UNIT
SCHOOL DISTRICT No. 1
Winchester, Illinois

ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2022

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

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

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

School District
 Joint Agreement

<p align="center"><u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i></p> <p>School District/Joint Agreement Number: 01086001026</p> <p>County Name: Scott and Morgan</p> <p>Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): Winchester CUSD 1</p> <p>Address: 149 Elm Street</p> <p>City: Winchester CUSD 1</p> <p>Email Address: aslagle@winchesterschools.net</p> <p>Zip Code: 62694</p>	<p align="center"><u>Accounting Basis:</u></p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p> <p align="center"><u>Filing Status:</u></p> <p align="center"><small>Submit electronic AFR directly to ISBE via IWAS - School District Financial Reports system (for auditor use only)</small></p> <p align="center"><small>Annual Financial Report (AFR) Instructions</small></p> <p align="center">0</p>	<p align="center"><u>Certified Public Accountant Information</u></p> <p>Name of Auditing Firm: Zumbahlen, Eyth, Surratt, Foote & Flynn, Ltd.</p> <p>Name of Audit Manager: Suzanne Steckel</p> <p>Address: 1395 Lincoln Ave</p> <p>City: Jacksonville State: IL Zip Code: 62650</p> <p>Phone Number: 217-245-5121 Fax Number: 217-243-3356</p> <p>IL License Number (9 digit): 65033556 Expiration Date: 9/30/2024</p> <p>Email Address: ss Steckel@zescpa.com</p>
<p><u>Annual Financial Report</u> Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p> <p><input type="checkbox"/> Reviewed by District Superintendent/Administrator</p>	<p>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</p> <hr/> <p>Single Audit Questions 217-782-5630 or GATA@isbe.net</p>	<p align="center"><small>IFR, IFR-GR, IFR-GR-2</small></p> <p><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____</p> <p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC</p>
<p>District Superintendent/Administrator Name (Type or Print): Kevin Blankenship</p> <p>Email Address: kblankenship@winchesterschools.net</p> <p>Telephone: 217-742-3175 Fax Number: 217-742-3312</p> <p>Signature & Date: _____</p>	<p>Township Treasurer Name (type or print): _____</p> <p>Email Address: _____</p> <p>Telephone: _____ Fax Number: _____</p> <p>Signature & Date: _____</p>	<p>Regional Superintendent/Cook ISC Name (Type or Print): _____</p> <p>Email Address: _____</p> <p>Telephone: _____ Fax Number: _____</p> <p>Signature & Date: _____</p>

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

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)

01-086-0010-26_AFR22 Winchester CUSD 1

TABLE OF CONTENTS

	TAB Name	AFR Page No.
Auditor's Questionnaire.....	Aud Quest	2
Comments Applicable to the Auditor's Questionnaire.....	Aud Quest	2
Financial Profile Information.....	FP Info	3
Estimated Financial Profile Summary.....	Financial Profile	4
Basic Financial Statements		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position.....	Assets-Liab	5-6
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other Sources (Uses) and Changes in Fund Balances (All Funds).....	Acct Summary	7-9
Statements of Revenues Received/Revenues (All Funds).....	Revenues	10-15
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds).....	Expenditures	16-24
Supplementary Schedules		
Schedule of Ad Valorem Tax Receipts.....	Tax Sched	25
Schedule of Short-Term Debt/Long-Term Debt.....	Short-Term Long-Term Debt	26
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/ Schedule of Tort Immunity Expenditures.....	Rest Tax Levies-Tort Im	27
CARES CRRSA ARP Schedule.....	CARES CRRSA ARP	28-35
Statistical Section		
Schedule of Capital Outlay and Depreciation.....	Cap Outlay Deprec	36
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation.....	PCTC-OEPP	37-39
Indirect Cost Rate - Contracts paid in Current Year.....	Contracts Paid in CY	40
Indirect Cost Rate - Computation.....	ICR Computation	41
Report on Shared Services or Outsourcing.....	Shared Outsourced Serv.	42
Administrative Cost Worksheet.....	AC	43
Itemization Schedule.....	ITEMIZATION	44
Reference Page.....	REF	45
Notes, Opinion Letters, etc.....	Opinion-Notes	46
Deficit Reduction Calculation.....	Deficit AFR Sum Calc	47
Audit Checklist/Balancing Schedule.....	AUDITCHECK	<u>Auditcheck</u>
Single Audit and GATA Information.....	Single Audit and GATA Information	---

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: _____ (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:

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

Name of Audit Firm (print)

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

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

11/15/2022
mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M														
1	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):					62,917,953																		
8																											
9	Educational			Operations & Maintenance			Transportation			Combined Total			Working Cash														
10	Rate(s):			0.018400			+			0.003750			+			0.002000			=			0.024150			0.000500		
11																											
12																											
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".																										
14	B. Results of Operations *																										
15																											
16	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance																	
17	6,840,689			6,288,761			551,928			2,208,007																	
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			+					
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,						8,682,678																				
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			4,120,976																				
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	Alternative Revenue Source Bonds do not count against District's bonded debt limit, as long as the District continues to pay debt service requirements out of other source funds such as School Facility Occupation Tax Proceeds.																										
56																											
57																											
58																											
59																											
60																											
61																											
62																											

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	Q	R
1																
2																
3																
4																
5																
6																
7																
8																
9																
10																
11																
12																
13																
14																
15																
16																
17																
18																
19																
20																
21																
22																
23																
24																
25																
26																
27																
28																
29																
30																
31																
32																
33																
34																
35																
36																
37																
38																
39																
40																
41																
42																

ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)

District Name: Winchester CUSD 1
District Code: 01086001026
County Name: Scott and Morgan

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	2,208,007.00	0.323	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	6,828,900.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	(11,789.00)			
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	6,288,761.00	0.921	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	6,828,900.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	(11,789.00)			
Possible Adjustment:			0	Value	1.40
3. Days Cash on Hand:		Total	Days	Score	3
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	2,204,836.00	126.21	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	17,468.78		Value	0.30
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	1,291,548.28		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	3
Long-Term Debt Outstanding (P3, Cell H38)		4,120,976.00	52.53	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		8,682,677.51		Value	0.30

Total Profile Score: 3.80 *

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
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		763,265	339,458	77,941	654,316	323,856	417,868	447,797	480,401	264,725
5	Investments	120									
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160	3,006				55				
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190				165					
13	Total Current Assets		766,271	339,458	77,941	654,481	323,911	417,868	447,797	480,401	264,725
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		0	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	43,047	152,039			118,948	417,868			
39	Unreserved Fund Balance	730	723,224	187,419	77,941	654,481	204,963		447,797	480,401	264,725
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		766,271	339,458	77,941	654,481	323,911	417,868	447,797	480,401	264,725
42											
43	ASSETS / LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	121,691								
46	Total Student Activity Current Assets For Student Activity Funds		121,691								
47	CURRENT LIABILITIES (400) For Student Activity Funds										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	121,691								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		121,691								
51											
52	Total ASSETS / LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		887,962	339,458	77,941	654,481	323,911	417,868	447,797	480,401	264,725
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		0	0	0	0	0	0	0	0	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	164,738	152,039	0	0	118,948	417,868	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	723,224	187,419	77,941	654,481	204,963	0	447,797	480,401	264,725
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		887,962	339,458	77,941	654,481	323,911	417,868	447,797	480,401	264,725

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

	A	B	L	M	N
1	ASSETS		Account Groups		
2	(Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & itemize)	190			
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		138,389	
17	Building & Building Improvements	230		8,812,406	
18	Site Improvements & Infrastructure	240		1,261,735	
19	Capitalized Equipment	250		1,905,505	
20	Construction in Progress	260		0	
21	Amount Available in Debt Service Funds	340			77,941
22	Amount to be Provided for Payment on Long-Term Debt	350			4,043,035
23	Total Capital Assets			12,118,035	4,120,976
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			4,120,976
37	Total Long-Term Liabilities				4,120,976
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			12,118,035	
41	Total Liabilities and Fund Balance		0	12,118,035	4,120,976
42	ASSETS /LIABILITIES for Student Activity Funds				
43	CURRENT ASSETS (100) for Student Activity Funds				
44	Student Activity Fund Cash and Investments	126			
45	Total Student Activity Current Assets For Student Activity Funds				
46	CURRENT LIABILITIES (400) For Student Activity Funds				
47	Total Current Liabilities For Student Activity Funds				
48	Reserved Student Activity Fund Balance For Student Activity Funds	715			
49	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
50	Total ASSETS /LIABILITIES District with Student Activity Funds				
51	Total Current Assets District with Student Activity Funds		0		
52	Total Capital Assets District with Student Activity Funds			12,118,035	4,120,976
53	CURRENT LIABILITIES (400) District with Student Activity Funds				
54	Total Current Liabilities District with Student Activity Funds		0		
55	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
56	Total Long-Term Liabilities District with Student Activity Funds				4,120,976
57	Reserved Fund Balance District with Student Activity Funds	714	0		
58	Unreserved Fund Balance District with Student Activity Funds	730	0		
59	Investment in General Fixed Assets District with Student Activity Funds			12,118,035	
60	Total Liabilities and Fund Balance District with Student Activity Funds		0	12,118,035	4,120,976

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	1,787,238	392,051	377,570	133,608	200,857	127,461	32,243	383,412	33,122
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	3,011,080	182,348	0	336,378	0	0	0	0	0
7	FEDERAL SOURCES	4000	965,743	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		5,764,061	574,399	377,570	469,986	200,857	127,461	32,243	383,412	33,122
9	Receipts/Revenues for "On Behalf" Payments ²	3998	1,606,691								
10	Total Receipts/Revenues		7,370,752	574,399	377,570	469,986	200,857	127,461	32,243	383,412	33,122
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	3,916,610				89,369			227,422	
13	Support Services	2000	1,281,671	418,922		202,111	89,510	0		124,881	0
14	Community Services	3000	0	0		0	0			0	
15	Payments to Other Districts & Governmental Units	4000	331,126	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	387,463	138,321	0			0	0
17	Total Direct Disbursements/Expenditures		5,529,407	418,922	387,463	340,432	178,879	0		352,303	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	1,606,691	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		7,136,098	418,922	387,463	340,432	178,879	0		352,303	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		234,654	155,477	(9,893)	129,554	21,978	127,461	32,243	31,109	33,122
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130	11,784								
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300									
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹⁴	7400			11,025						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹⁵	7500			764						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		11,784	0	11,789	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130		11,784							
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases ¹¹	8410	11,025								
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹¹	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹¹	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹¹	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases ¹¹	8510	764								
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹¹	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹¹	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹¹	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		11,789	11,784	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		(5)	(11,784)	11,789	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		234,649	143,693	1,896	129,554	21,978	127,461	32,243	31,109	33,122
79	Fund Balances without Student Activity Funds - July 1, 2021		531,622	195,765	76,045	524,927	301,933	290,407	415,554	449,292	231,603
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2022		766,271	339,458	77,941	654,481	323,911	417,868	447,797	480,401	264,725
84											
85	Student Activity Fund Balance - July 1, 2021		97,524								
86	RECEIPTS/REVENUES - Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	191,415								
88	DISBURSEMENTS/EXPENDITURES - Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	167,248								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		24,167								
91	Student Activity Fund Balance - June 30, 2022		121,691								
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
94	LOCAL SOURCES	1000	1,978,653	392,051	377,570	133,608	200,857	127,461	32,243	383,412	33,122
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	3,011,080	182,348	0	336,378	0	0	0	0	0
97	FEDERAL SOURCES	4000	965,743	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		5,955,476	574,399	377,570	469,986	200,857	127,461	32,243	383,412	33,122
99	Receipts/Revenues for "On Behalf" Payments ²	3998	1,606,691	0	0	0	0	0	0	0	0
100	Total Receipts/Revenues		7,562,167	574,399	377,570	469,986	200,857	127,461	32,243	383,412	33,122
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	4,083,858				89,369				
103	Support Services	2000	1,281,671	418,922		202,111	89,510	0		124,881	0
104	Community Services	3000	0	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	331,126	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	387,463	138,321	0			0	0
107	Total Direct Disbursements/Expenditures		5,696,655	418,922	387,463	340,432	178,879	0		352,303	0
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	1,606,691	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		7,303,346	418,922	387,463	340,432	178,879	0		352,303	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		258,821	155,477	(9,893)	129,554	21,978	127,461	32,243	31,109	33,122
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		11,784	0	11,789	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		11,789	11,784	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		(5)	(11,784)	11,789	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2022		887,962	339,458	77,941	654,481	323,911	417,868	447,797	480,401	264,725

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		1,173,889	239,245	299,174	127,602	75,479		31,902	382,415	31,902
6	Leasing Purposes Levy ⁸	1130		31,902							
7	Special Education Purposes Levy	1140	25,524								
8	FICA/Medicare Only Purposes Levies	1150					100,641				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		1,199,413	271,147	299,174	127,602	176,120	0	31,902	382,415	31,902
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	256,099	113,501			24,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		256,099	113,501	0	0	24,000	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	43,437								
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342	14,037								
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		57,474								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
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	1,184	720	238	995	737	574	341	937	1,220
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		1,184	720	238	995	737	574	341	937	1,220
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	316								
70	Sales to Pupils - Breakfast	1612	652								
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	5,492								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		6,460								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	62,704								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	21,523								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	17,074								
82	Student Activity Funds Revenues	1799	191,415								
83	Total District/School Activity Income (without Student Activity Funds)		101,301	0							
84	Total District/School Activity Income (with Student Activity Funds)		292,716								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	21,057								
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		21,057								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910		150							
98	Contributions and Donations from Private Sources	1920			18,158						
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	5,918								
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970	619								
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983			60,000			126,887			

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
106	Payment from Other Districts	1991	29,160								
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993	49,052								
109	Other Local Revenues (Describe & Itemize)	1999	59,501	6,533		5,011				60	
110	Total Other Revenue from Local Sources		144,250	6,683	78,158	5,011	0	126,887	0	60	0
	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)										
111		1000	1,787,238	392,051	377,570	133,608	200,857	127,461	32,243	383,412	33,122
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	1,978,653								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
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				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	2,726,507	132,348		98,000					
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		2,726,507	132,348	0	98,000	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	4,764								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120									
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		4,764	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	9,821								
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		9,821	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0				0				

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
148	State Free Lunch & Breakfast	3360	7,079								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	7,921								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				152,015					
155	Transportation - Special Education	3510				64,850					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		216,865	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	254,188			21,513					
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925		50,000							
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	800								
171	Total Restricted Grants-In-Aid		284,573	50,000	0	238,378	0	0	0	0	0
172	Total Receipts from State Sources	3000	3,011,080	182,348	0	336,378	0	0	0	0	0
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
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
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
188	Title V - Rural Education Initiative (REI)	4107	29,979								
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		29,979	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	217,909								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	52,170								
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		270,079				0				
201	TITLE I										
202	Title I - Low Income	4300	162,783								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	Total Title I		162,783	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400									
209	Title IV - 21st Century Comm Learning Centers	4421									
210	Title IV - Other (Describe & Itemize)	4499									
211	Total Title IV		0	0		0	0				
212	FEDERAL - SPECIAL EDUCATION										
213	Fed - Spec Education - Preschool Flow-Through	4600	6,125								
214	Fed - Spec Education - Preschool Discretionary	4605									
215	Fed - Spec Education - IDEA - Flow Through	4620	211,751								
216	Fed - Spec Education - IDEA - Room & Board	4625									
217	Fed - Spec Education - IDEA - Discretionary	4630									
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
219	Total Federal - Special Education		217,876	0		0	0				
220	CTE - PERKINS										
221	CTE - Perkins - Title III E - Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799									
223	Total CTE - Perkins		0	0			0				
224	Federal - Adult Education	4810									
225	ARRA - General State Aid - Education Stabilization	4850									
226	ARRA - Title I - Low Income	4851									
227	ARRA - Title I - Neglected, Private	4852									
228	ARRA - Title I - Delinquent, Private	4853									
229	ARRA - Title I - School Improvement (Part A)	4854									
230	ARRA - Title I - School Improvement (Section 1003g)	4855									
231	ARRA - IDEA - Part B - Preschool	4856									
232	ARRA - IDEA - Part B - Flow-Through	4857									
233	ARRA - Title IID - Technology-Formula	4860									
234	ARRA - Title IID - Technology-Competitive	4861									
235	ARRA - McKinney - Vento Homeless Education	4862									
236	ARRA - Child Nutrition Equipment Assistance	4863									
237	Impact Aid Formula Grants	4864									
238	Impact Aid Competitive Grants	4865									
239	Qualified Zone Academy Bond Tax Credits	4866									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
240	Qualified School Construction Bond Credits	4867									
241	Build America Bond Tax Credits	4868									
242	Build America Bond Interest Reimbursement	4869									
243	ARRA - General State Aid - Other Govt Services Stabilization	4870									
244	Other ARRA Funds - II	4871									
245	Other ARRA Funds - III	4872									
246	Other ARRA Funds - IV	4873									
247	Other ARRA Funds - V	4874									
248	ARRA - Early Childhood	4875									
249	Other ARRA Funds VII	4876									
250	Other ARRA Funds VIII	4877									
251	Other ARRA Funds IX	4878									
252	Other ARRA Funds X	4879									
253	Other ARRA Funds Ed Job Fund Program	4880									
254	Total Stimulus Programs		0	0	0	0	0	0		0	0
255	Race to the Top Program	4901									
256	Race to the Top - Preschool Expansion Grant	4902									
257	Title III - Immigrant Education Program (IEP)	4905									
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
259	McKinney Education for Homeless Children	4920									
260	Title II - Eisenhower Professional Development Formula	4930									
261	Title II - Teacher Quality	4932									
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	18,229								
266	Medicaid Matching Funds - Fee-for-Service Program	4992	35,022								
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	231,775								
268	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		965,743	0	0	0	0	0		0	0
269	Total Receipts/Revenues from Federal Sources	4000	965,743	0	0	0	0	0	0	0	0
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		5,764,061	574,399	377,570	469,986	200,857	127,461	32,243	383,412	33,122
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		5,955,476	574,399	377,570	469,986	200,857	127,461	32,243	383,412	33,122

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	1,612,395	368,173	229,544	74,810	19,836	220			2,304,978	2,536,000
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	150,442	29,994	7,867	22,017	38,002				248,322	276,500
8	Special Education Programs (Functions 1200-1220)	1200	633,514	155,312	416	508	16,244				805,994	799,000
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	91,392	21,904	3,310	10,725	13,996				141,327	137,650
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	190,476	44,620	355	14,961					250,412	261,700
14	Interscholastic Programs	1500	63,935	2,198	23,233	20,949					110,315	147,500
15	Summer School Programs	1600									0	
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	38,473	11,856	4,275	658					55,262	60,900
18	Bilingual Programs	1800									0	
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912									0	
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						167,248			167,248	
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	2,780,627	634,057	269,000	144,628	88,078	220	0	0	3,916,610	4,219,250
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	2,780,627	634,057	269,000	144,628	88,078	167,468	0	0	4,083,858	4,219,250
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	57,453	14,021							71,474	72,000
39	Guidance Services	2120	62,025	14,536							76,561	77,000
40	Health Services	2130	59,678	7,550	122	610					67,960	71,500
41	Psychological Services	2140									0	
42	Speech Pathology & Audiology Services	2150									0	
43	Other Support Services - Pupils (Describe & Itemize)	2190									0	
44	Total Support Services - Pupils	2100	179,156	36,107	122	610	0	0	0	0	215,995	220,500
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210									0	
47	Educational Media Services	2220									0	
48	Assessment & Testing	2230									0	
49	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310			24,511						24,511	28,000
52	Executive Administration Services	2320			97,711						97,711	98,000
53	Social Area Administration Services	2330									0	
54	Tort Immunity Services	2361, 2365									0	
55	Total Support Services - General Administration	2300	0	0	122,222	0	0	0	0	0	122,222	126,000
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
57	Office of the Principal Services	2410	270,436	57,951	632			2,502			331,521	352,000
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	Total Support Services - School Administration	2400	270,436	57,951	632	0	0	2,502	0	0	331,521	352,000
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510									0	
62	Fiscal Services	2520	104,571	20,102	4,417	2,988					132,078	157,000
63	Operation & Maintenance of Plant Services	2540					131,923				131,923	
64	Pupil Transportation Services	2550					65,000				65,000	
65	Food Services	2560	84,260	17,247	4,597	176,114	714				282,932	365,000
66	Internal Services	2570									0	
67	Total Support Services - Business	2500	188,831	37,349	9,014	179,102	197,637	0	0	0	611,933	522,000
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630									0	
72	Staff Services	2640									0	
73	Data Processing Services	2660									0	
74	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
75	Other Support Services (Describe & Itemize)	2900									0	
76	Total Support Services	2000	638,423	131,407	131,990	179,712	197,637	2,502	0	0	1,281,671	1,220,500
77	COMMUNITY SERVICES (ED)	3000									0	
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110									0	
81	Payments for Special Education Programs	4120			215,996			115,130			331,126	125,100
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	Total Payments to Other Govt Units (In-State)	4100			215,996			115,130			331,126	125,100
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220									0	
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	Total Payments to Other Govt Units - Tuition (In State)	4200						0			0	0
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	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	
104	Total Payments to Other Govt Units	4000			215,996			115,130			331,126	125,100
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		3,419,050	765,464	616,986	324,340	285,715	117,852	0	0	5,529,407	5,564,850
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		3,419,050	765,464	616,986	324,340	285,715	285,100	0	0	5,696,655	5,564,850
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										234,654	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										258,821	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530									0	
128	Operation & Maintenance of Plant Services	2540	157,976	28,309	76,799	145,612	10,226				418,922	481,000
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	157,976	28,309	76,799	145,612	10,226	0	0	0	418,922	481,000
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	157,976	28,309	76,799	145,612	10,226	0	0	0	418,922	481,000
134	COMMUNITY SERVICES (O&M)	3000									0	
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Regl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		157,976	28,309	76,799	145,612	10,226	0	0	0	418,922	481,000
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										155,477	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
157			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						178,741			178,741	177,413
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
174	(Lease/Purchase Principal Retired) ¹¹							208,493			208,493	180,229
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						229			229	
176	Total Debt Services	5000			0			387,463			387,463	357,642
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				0			387,463			387,463	357,642
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(9,893)	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	136,712	13,180	9,422	41,615	1,182				202,111	452,000
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	136,712	13,180	9,422	41,615	1,182	0	0	0	202,111	452,000
189	COMMUNITY SERVICES (TR)	3000									0	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						12,860			12,860	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
210	(Lease/Purchase Principal Retired) ¹¹							125,461			125,461	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						138,321			138,321	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		136,712	13,180	9,422	41,615	1,182	138,321	0	0	340,432	452,000
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										129,554	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		42,890							42,890	40,000
220	Pre-K Programs	1125		8,249							8,249	10,000
221	Special Education Programs (Functions 1200-1220)	1200		31,902							31,902	37,000
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250									0	1,000
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400		2,868							2,868	
227	Interscholastic Programs	1500		2,899							2,899	2,000
228	Summer School Programs	1600									0	
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		561							561	
231	Bilingual Programs	1800									0	
232	Truants' Alternative & Optional Programs	1900									0	
233	Total Instruction	1000		89,369							89,369	90,000
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		785							785	750
237	Guidance Services	2120		711							711	750
238	Health Services	2130		6,625							6,625	5,600
239	Psychological Services	2140									0	
240	Speech Pathology & Audiology Services	2150									0	
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	
242	Total Support Services - Pupils	2100		8,121							8,121	7,100
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210									0	
245	Educational Media Services	2220									0	
246	Assessment & Testing	2230									0	
247	Total Support Services - Instructional Staff	2200		0							0	0
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310									0	
250	Executive Administration Services	2320									0	
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	1,800
254	Total Support Services - General Administration	2300		0							0	1,800
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		19,272							19,272	10,500
257	Other Support Services - School Administration (Describe & Itemize)	2430									0	
258	Total Support Services - School Administration	2400		19,272							19,272	10,500
259	SUPPORT SERVICES - BUSINESS											

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
260	Direction of Business Support Services	2510									0	
261	Fiscal Services	2520		15,439							15,439	10,000
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		22,111							22,111	24,000
264	Pupil Transportation Services	2550		13,189							13,189	15,000
265	Food Services	2560		11,378							11,378	12,000
266	Internal Services	2570									0	
267	Total Support Services - Business	2500		62,117							62,117	61,000
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660									0	
274	Total Support Services - Central	2600		0							0	0
275	Other Support Services (Describe & Itemize)	2900									0	
276	Total Support Services	2000		89,510							89,510	80,400
277	COMMUNITY SERVICES (MR/SS)	3000									0	
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	Total Debt Services - Interest	5000								0	0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			178,879				0			178,879	170,400
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										21,978	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530									0	
299	Other Support Services (Describe & Itemize)	2900									0	
300	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/ Expenditures		0	0	0	0	0	0	0	0	0	0
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										127,461	
311												
312	70 - WORKING CASH (WC)											
313	Print Date: 11/14/2022											

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100	154,983	10,179							165,162	160,500
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200	33,218	2,901							36,119	36,500
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400	19,500	1,861							21,361	22,000
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700	4,275	505							4,780	4,900
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs - Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	Total Instruction¹⁴	1000	211,976	15,446	0	0	0	0	0	0	227,422	223,900
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110									0	5,500
348	Guidance Services	2120									0	6,000
349	Health Services	2130	5,297	5,263							10,560	6,000
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	5,297	5,263	0	0	0	0	0	0	10,560	17,500
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	6,000
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				74,579					74,579	71,000
365	Total Support Services - General Administration	2300	0	0	74,579	0	0	0	0	0	74,579	77,000
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
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	9,300
373	Facilities Acquisition and Construction Services	2530									0	20,000
374	Operation & Maintenance of Plant Services	2540	10,839		336						11,175	
375	Pupil Transportation Services	2550									0	8,500
376	Food Services	2560									0	
377	Internal Services	2570									0	
378	Total Support Services - Business	2500	10,839	0	336	0	0	0	0	0	11,175	37,800
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				28,567					28,567	
387	Total Support Services	2000	16,136	5,263	103,482	0	0	0	0	0	124,881	132,300
388	COMMUNITY SERVICES (TF)	3000									0	
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
397	Total Payments to Other Dist & Govt Units (In-State)	4100				0					0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
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	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	Total Payments to Other Dist & Govt Units	4000				0					0	0
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest on 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	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										
429	Total Disbursements/Expenditures		228,112	20,709	103,482	0	0	0	0	0	352,303	356,200
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										31,109	
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	
436	Operation & Maintenance of Plant Services	2540									0	10,000
437	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	10,000
438	Other Support Services (Describe & Itemize)	2900									0	
439	Total Support Services	2000	0	0	0	0	0	0	0	0	0	10,000
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
451	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	10,000
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										33,122	

	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	1,173,889		1,173,889	1,246,497	1,246,497
5	Operations & Maintenance	239,245		239,245	254,042	254,042
6	Debt Services **	299,174		299,174	297,865	297,865
7	Transportation	127,602		127,602	135,489	135,489
8	Municipal Retirement	75,479		75,479	79,586	79,586
9	Capital Improvements	0		0		0
10	Working Cash	31,902		31,902	33,872	33,872
11	Tort Immunity	382,415		382,415	378,021	378,021
12	Fire Prevention & Safety	31,902		31,902	35,227	35,227
13	Leasing Levy	31,902		31,902	33,872	33,872
14	Special Education	25,524		25,524	27,098	27,098
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	100,641		100,641	105,451	105,451
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	2,519,675	0	2,519,675	2,627,020	2,627,020
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)	Outstanding	Beginning	Issued	Retired	Outstanding				
		July 1, 2021	July 1, 2021	July 1, 2021 thru	July 1, 2021 thru	Ending June 30, 2022				
				June 30, 2022	June 30, 2022					
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes					0				
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	Total TAWs		0	0	0	0				
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	Total TANs		0	0	0	0				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)					0				
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue	Amount of Original Issue	Type of Issue *	Outstanding	Issued	Any differences	Retired	Outstanding Ending	Amount to be Provided
		(mm/dd/yy)			Beginning July 1, 2021	July 1, 2021 thru	(Described and Itemize)	July 1, 2021 thru	June 30, 2022	for Payment on Long-
						June 30, 2022		June 30, 2022		Term Debt
31	General Obligation Bond Series 2017	03/30/17	4,720,000	8	4,160,000			180,000	3,980,000	3,902,059
32	Government Capital Corporation (Promethean ActivPanels)	07/19/17	80,968	9	17,469			17,469	0	
33	Midwest Bus Lease (One Bus)	08/01/20	23,694	7	23,694			11,558	12,136	12,136
34	Midwest Bus Lease (9 Buses)	07/01/20	233,500	7	233,500			113,903	119,597	119,597
35	CDS Grade School Copiers	01/01/19	26,866	7	14,715			5,472	9,243	9,243
36	CDS High School Copiers	07/01/17	25,171	7	5,552			5,552	0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			5,110,199		4,454,930	0	0	333,954	4,120,976	4,043,035
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds			4. Fire Prevent, Safety, Environmental and Energy Bonds			7. GASB 87 Leases		10. Other	
53	2. Funding Bonds			5. Tort Judgment Bonds			8. Other	Life Safety & Working Cash Split	11. Other	
54	3. Refunding Bonds			6. Building Bonds			9. Other	Lease Purchase	12. Other	

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

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2021						449,292			290,407	
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	382,415	25,524			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	937			574	
7	Drivers' Education Fees					10-1970					619
8	School Facility Occupation Tax Proceeds					30 or 60-1983				186,887	
9	Driver Education					10 or 20-3370					7,921
10	Other Receipts (Describe & Itemize)					--	60				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						383,412	25,524	0	187,461	8,540
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		25,524			8,540
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					80	352,303				
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300				60,000	
20	Debt Services Other (Describe & Itemize)					30-5400					
21	Total Debt Services									60,000	
22	Other Disbursements (Describe & Itemize)					--					
23	Total Disbursements						352,303	25,524	0	60,000	8,540
24	Ending Cash Basis Fund Balance as of June 30, 2022						480,401	0	0	417,868	0
25	Reserved Cash Balance					714				417,868	
26	Unreserved Cash Balance					730	480,401	0	0	0	0

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?										
31	If yes, list in the aggregate the following:					Total Claims Payments:	352,303				
32						Total Reserve Remaining:	480,401				
34	<i>In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.</i>										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						28,567				
37	Unemployment Insurance Act						8,511				
38	Insurance (Regular or Self-Insurance)						62,349				
39	Risk Management and Claims Service						0				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						247,613				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						5,263				
44	Principal and Interest on Tort Bonds						0				
45	Other - Explain on Itemization 44 tab						0				
46	Total						0				
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0						OK				
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	55 ILCS 5/5-1006.7										

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

	A	B	C	D	E	F	G	H	I	J	K	L																																																																																																																																				
1	CARES, CRRSA, and ARP SCHEDULE - FY 2022																																																																																																																																															
2	Please read schedule instructions before completing.																																																																																																																																															
3	<div style="border: 1px solid black; padding: 2px; display: inline-block;">Click below for schedule instructions:</div>																																																																																																																																															
4	<div style="border: 1px solid black; padding: 5px; display: inline-block; background-color: #e0e0e0;">SCHEDULE INSTRUCTIONS</div>																																																																																																																																															
5	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2022? <table style="margin-left: 200px; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; padding: 5px; text-align: center; width: 40px;">X</td> <td style="border: 1px solid black; padding: 5px; text-align: center; width: 60px;">Yes</td> <td style="border: 1px solid black; padding: 5px; text-align: center; width: 60px;">No</td> </tr> </table>												X	Yes	No																																																																																																																																	
X	Yes	No																																																																																																																																														
6	If the answer to the above question is "YES", this schedule must be completed.																																																																																																																																															
7	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.																																																																																																																																															
8	Part 1: CARES, CRRSA, and ARP REVENUE																																																																																																																																															
9	Revenue Section A Section A is for revenue recognized in FY 2022 reported on the FY 2022 AFR for FY 2020 and/or FY 2021 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020 and/or FY 2021 AFR.																																																																																																																																															
10	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:25%;">Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue</th> <th style="width:5%;">Acct #</th> <th style="width:10%;">(10) Educational</th> <th style="width:10%;">(20) Operations & Maintenance</th> <th style="width:10%;">(30) Debt Services</th> <th style="width:10%;">(40) Transportation</th> <th style="width:10%;">(50) Municipal Retirement/ Social Security</th> <th style="width:10%;">(60) Capital Projects</th> <th style="width:10%;">(70) Working Cash</th> <th style="width:10%;">(80) Tort</th> <th style="width:10%;">(90) Fire Prevention & Safety</th> <th style="width:10%;">Total</th> </tr> </thead> <tbody> <tr> <td>12 ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)</td> <td>4998</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align:right;">0</td> </tr> <tr> <td>13 ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)</td> <td>4998</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align:right;">0</td> </tr> <tr> <td>14 GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)</td> <td>4998</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align:right;">0</td> </tr> <tr> <td>15 Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)</td> <td>4998</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align:right;">0</td> </tr> <tr> <td>16 Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)</td> <td>4998</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align:right;">0</td> </tr> <tr> <td>17 Other ARP Revenue (not accounted for above) (Describe on Itemization tab)</td> <td>4998</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align:right;">0</td> </tr> <tr> <td>18 Total Revenue Section A</td> <td></td> <td style="text-align:right;">0</td> <td style="text-align:right;">0</td> <td></td> <td style="text-align:right;">0</td> <td style="text-align:right;">0</td> <td style="text-align:right;">0</td> <td></td> <td></td> <td style="text-align:right;">0</td> <td style="text-align:right;">0</td> </tr> </tbody> </table>												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	12 ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0	13 ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998										0	14 GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0	15 Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0	16 Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0	17 Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0	18 Total Revenue Section A		0	0		0	0	0			0	0																																				
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																																																																																																																																					
12 ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0																																																																																																																																					
13 ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998										0																																																																																																																																					
14 GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0																																																																																																																																					
15 Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0																																																																																																																																					
16 Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0																																																																																																																																					
17 Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0																																																																																																																																					
18 Total Revenue Section A		0	0		0	0	0			0	0																																																																																																																																					
19	Revenue Section B Section B is for revenue recognized in FY 2022 reported on the FY 2022 AFR and for FY 2022 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports and reported in the FY 2022 AFR.																																																																																																																																															
20	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:25%;">Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue</th> <th style="width:5%;">Acct #</th> <th style="width:10%;">(10) Educational</th> <th style="width:10%;">(20) Operations & Maintenance</th> <th style="width:10%;">(30) Debt Services</th> <th style="width:10%;">(40) Transportation</th> <th style="width:10%;">(50) Municipal Retirement/ Social Security</th> <th style="width:10%;">(60) Capital Projects</th> <th style="width:10%;">(70) Working Cash</th> <th style="width:10%;">(80) Tort</th> <th style="width:10%;">(90) Fire Prevention & Safety</th> <th style="width:10%;">Total</th> </tr> </thead> <tbody> <tr> <td>23 ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)</td> <td>4998</td> <td></td> <td style="text-align:right;">2,201</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align:right;">2,201</td> </tr> <tr> <td>24 ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)</td> <td>4998</td> <td></td> <td style="text-align:right;">229,574</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align:right;">229,574</td> </tr> <tr> <td>25 GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)</td> <td>4998</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align:right;">0</td> </tr> <tr> <td>26 GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, IK)</td> <td>4998</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align:right;">0</td> </tr> <tr> <td>27 ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO)</td> <td>4998</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align:right;">0</td> </tr> <tr> <td>28 CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)</td> <td>4210</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align:right;">0</td> </tr> <tr> <td>29 ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)</td> <td>4210</td> <td></td> <td style="text-align:right;">614</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align:right;">614</td> </tr> <tr> <td>30 ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS)</td> <td>4998</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align:right;">0</td> </tr> <tr> <td>31 ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)</td> <td>4998</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align:right;">0</td> </tr> <tr> <td>32 CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, AP, FS)</td> <td>4998</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align:right;">0</td> </tr> </tbody> </table>												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	23 ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998		2,201								2,201	24 ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998		229,574								229,574	25 GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0	26 GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, IK)	4998										0	27 ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO)	4998										0	28 CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210										0	29 ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210		614								614	30 ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS)	4998										0	31 ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0	32 CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, AP, FS)	4998										0
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																																																																																																																																					
23 ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998		2,201								2,201																																																																																																																																					
24 ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998		229,574								229,574																																																																																																																																					
25 GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0																																																																																																																																					
26 GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, IK)	4998										0																																																																																																																																					
27 ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO)	4998										0																																																																																																																																					
28 CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210										0																																																																																																																																					
29 ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210		614								614																																																																																																																																					
30 ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS)	4998										0																																																																																																																																					
31 ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0																																																																																																																																					
32 CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, AP, FS)	4998										0																																																																																																																																					

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

	A	B	C	D	E	F	G	H	I	J	K	L
33	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
34	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
35	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
37	Total Revenue Section B		232,389	0		0	0	0			0	232,389

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

38												
39	Total Other Federal Revenue (Section A plus Section B)	4998	231,775	0		0	0	0			0	231,775
40	Total Other Federal Revenue from Revenue Tab	4998	231,775	0		0	0	0			0	231,775
41	Difference (must equal 0)		0	0		0	0	0			0	0
42	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK
43												

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.

Expenditure Section A:

ESSER I EXPENDITURES (CARES)

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		
1. List the total expenditures for the Functions 1000 and 2000 below											
52	INSTRUCTION Total Expenditures			2,201							2,201
53	SUPPORT SERVICES Total Expenditures										0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
56	Facilities Acquisition and Construction Services (Total)										0
57	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)										0
58	FOOD SERVICES (Total)										0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)										0
62	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)										0
63	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)			0	0	0			0		0

Expenditure Section B:

ESSER II EXPENDITURES (CRRSA)

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		
1. List the total expenditures for the Functions 1000 and 2000 below											

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

	A	B	C	D	E	F	G	H	I	J	K	L
70	INSTRUCTION Total Expenditures	1000				61,382		14,755				76,137
71	SUPPORT SERVICES Total Expenditures	2000						65,000				65,000
72	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
73												
74	Facilities Acquisition and Construction Services (Total)	2530										0
75	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540						117,530				117,530
76	FOOD SERVICES (Total)	2560					10,835					10,835
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						54,216				54,216
81	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	54,216		0		54,216
82	Expenditure Section C:											
83	GEER I EXPENDITURES (CARES)											
84	DISBURSEMENTS											
85			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
86			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
87	FUNCTION											
88	1. List the total expenditures for the Functions 1000 and 2000 below											
89	INSTRUCTION Total Expenditures	1000										0
90	SUPPORT SERVICES Total Expenditures	2000										0
91	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
92	Facilities Acquisition and Construction Services (Total)	2530										0
93	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
94	FOOD SERVICES (Total)	2560										0
95												
96	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
98	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
99	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
100	Expenditure Section D:											
101	GEER II EXPENDITURES (CRRSA)											
102	DISBURSEMENTS											
103			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
104			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
105	FUNCTION											
106	1. List the total expenditures for the Functions 1000 and 2000 below											
107	INSTRUCTION Total Expenditures	1000										0
108	SUPPORT SERVICES Total Expenditures	2000										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
109	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
110	Facilities Acquisition and Construction Services (Total)	2530										0
111	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
112	FOOD SERVICES (Total)	2560										0
113												
114	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
116	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
117	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
118	Expenditure Section E:											
119	ESSER III EXPENDITURES (ARP)											
120			DISBURSEMENTS									
121			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
122	FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
123	1. List the total expenditures for the Functions 1000 and 2000 below											
124	INSTRUCTION Total Expenditures	1000										0
125	SUPPORT SERVICES Total Expenditures	2000										0
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										0
129	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
130	FOOD SERVICES (Total)	2560										0
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	0			0		0
136	Expenditure Section F:											
137	CRRSA Child Nutrition (CRRSA)											
138			DISBURSEMENTS									
139			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
140	FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
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												
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

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

	A	B	C	D	E	F	G	H	I	J	K	L
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		0		0
154	Expenditure Section G:											
155	ARP Child Nutrition (ARP)											
156	-----DISBURSEMENTS-----											
157				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
158				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
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					614					614
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		0		0
172	Expenditure Section H:											
173	ARP IDEA (ARP)											
174	-----DISBURSEMENTS-----											
175				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
176				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
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
183	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
184	FOOD SERVICES (Total)	2560										0
185												

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

	A	B	C	D	E	F	G	H	I	J	K	L
186	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
188	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
189	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
190	Expenditure Section I:											
191	ARP Homeless I (ARP)		DISBURSEMENTS									
192			(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	
193	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	0			0		0
208	Expenditure Section J:											
209	CURES (Coronavirus State and Local Fiscal Recovery Funds)		DISBURSEMENTS									
210			(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	
211	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												
222	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											

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

	A	B	C	D	E	F	G	H	I	J	K	L
223	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
224	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
225	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
226	Expenditure Section K:											
227	Other CARES Act Expenditures (not accounted for above)		-----DISBURSEMENTS-----									
228			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
229												
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	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
235	Facilities Acquisition and Construction Services (Total)	2530										0
237	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
238	FOOD SERVICES (Total)	2560										0
239	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
241	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
242	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
243	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
244	Expenditure Section L:											
245	Other CRRSA Expenditures (not accounted for above)		-----DISBURSEMENTS-----									
246			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
247												
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	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
253	Facilities Acquisition and Construction Services (Total)	2530										0
255	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
256	FOOD SERVICES (Total)	2560										0
257	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
260	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
261	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
262	Expenditure Section M:											
263	Other ARP Expenditures (not accounted for above)		-----DISBURSEMENTS-----									
264			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
265			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
266	FUNCTION											
267	1. List the total expenditures for the Functions 1000 and 2000 below											
268	INSTRUCTION Total Expenditures	1000										0
269	SUPPORT SERVICES Total Expenditures	2000										0
270	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
271												
272	Facilities Acquisition and Construction Services (Total)	2530										0
273	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
274	FOOD SERVICES (Total)	2560										0
275	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
276												
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
278	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
279	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
280	Expenditure Section N:											
281	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)		-----DISBURSEMENTS-----									
282			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
283			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
284												
285	FUNCTION											
286	INSTRUCTION	1000	0	0	63,583	0	14,755	0	0			78,338
287	SUPPORT SERVICES	2000	0	0	0	0	65,000	0	0			65,000
288	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0			0
289	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	0	117,530	0	0			117,530
290	FOOD SERVICES (Total)	2560	0	0	0	11,449	0	0	0			11,449
291	TOTAL EXPENDITURES											Functions 1000 & 2000 total 143,338
292	Expenditure Section O:											
293	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)		-----DISBURSEMENTS-----									
294			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
295			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
296												
297	FUNCTION											
298	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	0	54,216		0		54,216

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2021	Add: Additions July 1, 2021 thru June 30, 2022	Less: Deletions July 1, 2021 thru June 30, 2022	Cost Ending June 30, 2022	Life In Years	Accumulated Depreciation Beginning July 1, 2021	Add: Depreciation Allowable July 1, 2021 thru June 30, 2022	Less: Depreciation Deletions July 1, 2021 thru June 30, 2022	Accumulated Depreciation Ending June 30, 2022	Ending Balance Undepreciated June 30, 2022
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	138,389			138,389						138,389
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	8,812,405			8,812,405	50	2,512,507	171,002		2,683,509	6,128,896
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	1,164,601	97,135		1,261,736	20	682,853	53,989		736,842	524,894
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	1,161,011	134,988		1,295,999	10	640,980	109,892		750,872	545,127
13	5 Yr Schedule	252	309,196	65,000	160,205	213,991	5	290,728	22,324	160,205	152,847	61,144
14	3 Yr Schedule	253	395,515			395,515	3	130,827	131,839		262,666	132,849
15	Construction in Progress	260				0	--					0
16	Total Capital Assets	200	11,981,117	297,123	160,205	12,118,035		4,257,895	489,046	160,205	4,586,736	7,531,299
17	Non-Capitalized Equipment	700				0	10		0			
18	Allowable Depreciation								489,046			

	A	B	C	D	E	F	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	\$	5,529,407		
9	O&M	Expenditures 16-24, L155	Total Expenditures		418,922		
10	DS	Expenditures 16-24, L178	Total Expenditures		387,463		
11	TR	Expenditures 16-24, L214	Total Expenditures		340,432		
12	MR/SS	Expenditures 16-24, L292	Total Expenditures		178,879		
13	TORT	Expenditures 16-24, L422	Total Expenditures		352,303		
14							
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		210,320		
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		0		
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0		
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs		0		
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs		0		
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition		0		
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition		0		
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition		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 Programs - Private Tuition		0		
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services		0		
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units		331,126		
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay		285,715		
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		10,226		
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		208,493		
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		125,461		
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay		1,182		
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		8,249		
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K		0		
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K		0		
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs		0		
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs		0		
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services		0		
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units		0		
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs		0		
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K		0		
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0		
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs		0		
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs		0		
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition		0		
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition		0		
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition		0		
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition		0		
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0		
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0		
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0		
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition		0		
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition		0		
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition		0		
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition		0		
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition		0		

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)							
2	<i>This schedule is completed for school districts only.</i>							
3								
4	Fund	Sheet, Row	ACCOUNT NO - TITLE					Amount
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition				0
92	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000	Community Services				0
93	Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units				0
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)	\$ 1,180,772
97							Total Operating Expenses Regular K-12 (Line 14 minus Line 96)	6,026,634
98							9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022	516.56
99							Estimated OEPP (Line 97 divided by Line 98)	\$ 11,666.86

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)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i> 153,024							
11	Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is required). 29,662							
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				Restricted Program		Unrestricted Program		
18		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
19	Instruction	1000		4,145,323		4,145,323		
20	Support Services:							
21	Pupil	2100		234,676		234,676		
22	Instructional Staff	2200		0		0		
23	General Admin.	2300		196,801		196,801		
24	School Admin	2400		350,793		350,793		
25	Business:							
26	Direction of Business Spt. Srv.	2510	0	0	0	0		
27	Fiscal Services	2520	147,517	0	147,517	0		
28	Oper. & Maint. Plant Services	2540		441,982	441,982	0		
29	Pupil Transportation	2550		214,118		214,118		
30	Food Services	2560		140,572		140,572		
31	Internal Services	2570	0	0	0	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		0		0		
36	Staff Services	2640	0	0	0	0		
37	Data Processing Services	2660	0	0	0	0		
38	Other:	2900		28,567		28,567		
39	Community Services	3000		0		0		
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)							
41	Total		147,517	5,619,171	589,499	5,177,189		
42			Restricted Rate		Unrestricted Rate			
43			Total Indirect Costs:	147,517	Total Indirect Costs:	589,499		
44			Total Direct Costs:	5,619,171	Total Direct Costs:	5,177,189		
45				= 2.63%		= 11.39%		
46								

A	B	C	D	E	F	
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (Public Act 97-0357)					
3	Fiscal Year Ending June 30, 2022					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.					
6	Winchester CUSD 1			01-086-0010-26_AFR22 Winchester CUSD 1		
7	01086001026					
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget →					
10	Service or Function (Check all that apply)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)	
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing			X	X	Constellation
16	Food Services			X	X	HPS
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance			X	X	Prairie State Insurance Cooperative
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel			X	X	Bluffs Community Unit #2
26	Special Education Cooperatives			X	X	Four Rivers Special Education District
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing			X	X	Southern Illinois Purchasing Cooperative (SIPC)
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives			X	X	Two Rivers Beardstown Illinois
32	All Other Joint/Cooperative Agreements			X	X	Sports Co-Op Bluffs Community Unit #2
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA :					
41						
42						
43						

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

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

School District Name: Winchester CUSD 1
 RCDT Number: 01086001026

Description	Funct. No.	Actual Expenditures, Fiscal Year 2022				Budgeted Expenditures, Fiscal Year 2023			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	97,711		0	97,711	100,000			100,000
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	0	0	0	0				0
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		97,711	0	0	97,711	100,000	0	0	100,000
9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)									2%

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
 Kevin Blankenship

Contact Name (for questions)

Date
 217-742-3175

Contact Telephone Number

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

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

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

1. Page 11, line 81 - Educational Fund \$17,074 - athletic fees
2. Page 12, line 109 - Education Fund \$49,052 - local refunds and reimbursements
3. Page 12, line 109 - Educational Fund \$59,501 - refunds and reimbursements
4. Page 12, line 109 - Operations and Maintenance Fund \$6,533 - farm land rent and reimbursements
5. Page 12, line 109 - Transportation Fund - \$4,825 sold bus, refunds/reimbursements
6. Page 12, line 109 - Tort \$60 - reimbursements
7. Page 13, line 170 - Educational Fund \$800 - library grant
8. Page 15, line 267 - Educational Fund \$231,775 - ESSER II and Digital Equity

9. Page 19, line 175 - Debt Service \$229 - admin fee
10. Page 23, line 386 - Tort \$28,567 - worker's compensation
11. Page 39, line 190 - Digital Equity \$2,201 and ESSER II \$229,574

12. Error Audit 8-2 is due to \$125,461 in LT Debt paid from Transportation Fund

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.

ZUMBAHLEN, EYTH, SURRETT, FOOTE & FLYNN, LTD

Certified Public Accountants

CYNTHIA S. FOOTE, CPA
VALERIE L. FLYNN, CPA
ADAM R. WITHEE, CPA
SUZANNE M. STECKEL, CPA

1395 Lincoln Avenue
Jacksonville, Illinois 62650
217-245-5121
Fax: 217-243-3356
Email: staff@zescpa.com

• MEMBERS •
ILLINOIS SOCIETY OF CPA
AMERICAN INSTITUTE OF CPA

INDEPENDENT AUDITOR'S REPORT

Superintendent and School Board
Winchester Community Unit School District No. 1
Winchester, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the Statements of Assets and Liabilities Arising from Cash Transaction of Winchester Community Unit School District No. 1, as of June 30, 2022 and the related Statement of Revenues Received, Expenditures Disbursed, Other Sources (Uses) and Changes in Fund Balances (All Funds), Statements of Revenues Received (All Funds) and Statements of Expenditures Disbursed Budget to Actual (All Funds) for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Winchester Community Unit School District No. 1's basic financial statements as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Winchester Community Unit School District No. 1 as of June 30, 2022, or the changes in financial position and cash flows thereof for the year then ended.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Winchester Community Unit School District No. 1 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 1 of the financial statements, the financial statements are prepared by Winchester Community Unit School District No. 1 on the basis of accounting practices prescribed or permitted by the Illinois State Board of Education to demonstrate compliance with the Illinois State Board of Education's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Also, as described in Note 1, Winchester Community Unit School District No. 1 prepares its financial statements on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Winchester Community Unit School District No. 1'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 Winchester Community Unit School District No. 1's ability to continue as a going concern for a reasonable period of time.

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

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Winchester Community Unit School District No. 1's basic financial statements. The information provided on pages 2 through 4, 25 through 45, 46-27, 47 and schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The information provided on pages 2 through 4, supplementary schedules on pages 25 through 35, Schedule of Capital Outlay and Depreciation on page 36, Itemization Schedule on page 44, Schedule of Student Activity Funds and Agency Funds on page 46-27 and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, such information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

The 2021 comparative information shown in the Schedule of Expenditures of Federal Awards was subjected to auditing procedures applied by us, and our report dated December 14, 2021, expressed an unmodified opinion that such information was fairly stated in all material respects in relation to the 2021 financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2022 on our consideration of Winchester Community Unit School District No. 1's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Winchester Community Unit School District No. 1's internal control over financial reporting and compliance.

Zumbahlen, Eyth, Sumatt, Focke & Flynn, Ltd.
Jacksonville, IL
November 15, 2022

WINCHESTER COMMUNITY UNIT SCHOOL DISTRICT NO 1
Winchester, Illinois
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

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

A. Reporting Entity

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

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

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

B. Basis of Presentation - Fund Accounting

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

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

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

B. Basis of Presentation - Fund Accounting (continued)

Governmental Funds

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

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

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

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

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

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

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

Fiduciary Funds

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

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

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

B. Basis of Presentation - Fund Accounting (continued)

Governmental Funds - Measurement Focus

The financial statements of all Governmental Funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources."

Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Fixed Assets and General Long-Term Debt Account Group

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

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

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

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

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

B. Basis of Presentation - Fund Accounting (continued)

General Fixed Assets and General Long-Term Debt Account Group (continued)

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

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

No depreciation/amortization has been provided on fixed assets in these financial statements. Depreciation/Amortization accounting is not considered applicable (except to determine the per capita tuition charge). Depreciation/Amortization is computed by the straight line method over the estimated useful lives as follows:

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

C. Basis of Accounting

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

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

The school district does not utilize encumbrance accounting.

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

D. Budgets and Budgetary Accounting

The budget for all Governmental Funds is prepared on the cash basis of accounting which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, Paragraph 17-1 of the Illinois Compiled Statutes. The original budget was passed on September 14, 2021 and was amended on June 14, 2022. The budget lapses at the end of each fiscal year.

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 control device during the year.
5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

E. Cash and Cash Equivalents

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

F. Investments

Investment balances are stated at cost which approximates market. Assets of the different funds are sometimes co-mingled for investment purposes and interest earnings are prorated back to the various funds when recognized as revenue. As of June 30, 2022, the District had no investments.

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

G. Inventories

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

H. Estimates

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

I. Fund Balances

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

Nonspendable – The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. As of June 30, 2022, the District did not classify any amount of fund balance as nonspendable.

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

Committed - The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision making authority (the School Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts. As of June 30, 2022, the District did not classify any amount of fund balance as committed.

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

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

I. Fund Balances (continued)

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

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

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

Note 2. Property Taxes

The District's property tax is levied each year on all taxable real property located within the District on or before the last Tuesday in December. The 2021 levy was passed by the board on December 14, 2021. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments, normally in August and September. The District receives significant distributions of tax receipts approximately one month after these due dates. Property taxes are collected and remitted to the District by Scott, Morgan and Greene Counties. Taxes recorded in these financial statements are from the 2020 and prior tax levies.

Note 3. Regulatory Fund Balances

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

NOTES TO FINANCIAL STATEMENTS

Note 3. Regulatory Fund Balances (continued)

The District has the following categories of reserved fund balances:

1. Student Activity Funds

The District has Student Activity Funds that are included in the Educational Fund Balance. The net revenues received over expenditures disbursed resulted in a reserved fund balance as of June 30, 2022 of \$121,691.

2. Special Education

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

3. Leasing Levy

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Operations and Maintenance Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance of \$114,289. This balance is included in the financial statements as a portion of Reserved in the Operations and Maintenance Fund.

4. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance and Transportation Funds. At June 30, 2022, revenues received exceeded expenditures disbursed from state grants, resulting in a restricted balance of \$42,514 in the Educational Fund and \$37,750 in Operation and Maintenance Fund.

5. Federal Grants

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

NOTES TO FINANCIAL STATEMENTS

Note 3. Fund Balance Reporting (continued)

6. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance \$118,948. This balance is included in the financial statements as Reserved in the Municipal Retirement/Social Security Fund.

7. Donations

The District received total proceeds of a private bequest in the amount of \$170,000 in prior years. This amount was specifically restricted in the Educational Fund to be spent on specific departments. At June 30, 2022, \$533 is listed as being reserved.

8. School Facilities Occupation Tax

Proceeds from school-specific county sales tax revenues are restricted to expenditures for acquisition, development, construction, reconstruction, rehabilitation, improvement, financing architectural planning, and installation of capital facilities consisting of buildings, structures, and durable equipment. Funds may also be used for the payment of bonds or other obligations issued or refunding for the purpose of the aforementioned expenditures. As of June 30, 2022, the Capital Projects fund reports a reserved balance of \$417,868.

9. Driver Education

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

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

NOTES TO FINANCIAL STATEMENTS

Note 4. Changes in General Fixed Assets

	Balance, Beginning	Additions	Deletions*	Balance, Ending
Land	\$ 138,389	\$	\$	\$ 138,389
Improvements Other Than				
Buildings	1,164,601	97,135		1,261,736
Permanent Buildings	8,812,405			8,812,405
Capitalized Equipment				
10 Year Equipment	1,161,001	134,988		1,295,999
5 Year Equipment	257,159	65,000	160,205	161,954
Right-of-Use Assets				
5 Year Assets	52,037			52,037
3 Year Assets	395,515			395,515
Total General Fixed Assets	11,981,117	\$ 297,123	\$ 160,205	12,118,035
Accumulated				
Depreciation/Amortization	4,257,895	\$ 489,046	\$ 160,205	4,586,736
BOOK VALUE	\$ 7,723,222			\$ 7,531,299

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

Note 5. Retirement Fund Commitments

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

Plan description

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

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

NOTES TO FINANCIAL STATEMENTS

Note 5. Retirement Fund Commitments (continued)

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

Benefits Provided

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

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

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

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

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.

NOTES TO FINANCIAL STATEMENTS

Note 5. Retirement Fund Commitments (continued)

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

Contributions (continued)

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

On-behalf contributions. The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2022, State of Illinois contributions recognized by the employer were based on the state's proportionate share of the pension expense associated with the employer, and the employer recognized revenue and expenditures of \$1,579,288 in pension contributions from the state of Illinois.

2.2 formula contributions. Employers contribute 0.58 percent of creditable earnings for the 2.2 formula change. This contribution rate is specified by statute. Contributions for the year ending June 30, 2022 were calculated to be \$17,659. \$14,919 was actually paid toward this obligation in the current fiscal year.

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

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

For the year ended June 30, 2022, the employer pension contribution was 10.31 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2022, salaries totaling \$82,421 were paid from federal and special trust funds that required employer contributions of \$9,116, of which \$4,558 was actually paid in the current fiscal year.

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

NOTES TO FINANCIAL STATEMENTS

Note 5. Retirement Fund Commitments (continued)

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

Contributions (continued)

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as a TRS service credit. For the year ended June 30, 2022, the employer paid \$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 allotment.

Pensions Expense

For the year ended June 30, 2022, the employer recognized pension expense of \$19,477 on a cash basis under this plan.

(b) Illinois Municipal Retirement Fund

Plan Description

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

Benefits Provided

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

NOTES TO FINANCIAL STATEMENTS

Note 5. Retirement Fund Commitments (continued)

(b) Illinois Municipal Retirement Fund (continued)

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

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

- 3% of the original pension amount, or
- ½ of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

As of December 31, 2021, the District's membership consisted of 37 retirees and beneficiaries currently receiving benefits, 36 inactive plan members entitled to but not yet receiving benefits, and 32 active plan members for a total of 105 plan members.

Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2021 was 8.25%. The District's annual contribution rate for calendar year 2022 was 6.45%.

NOTES TO FINANCIAL STATEMENTS

Note 5. Retirement Fund Commitments (continued)

(b) Illinois Municipal Retirement Fund (continued)

Contributions (continued)

The actual contributions paid during the fiscal year ended June 30, 2022 were \$63,828. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Note 6. Other Post- Employment Benefits

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

(a) Teacher Health Insurance Security

Plan description

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

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

NOTES TO FINANCIAL STATEMENTS

Note 6. Other Post- Employment Benefits (continued)

(a) Teacher Health Insurance Security (continued)

On behalf contributions to the THIS Fund

The state of Illinois makes employer retiree health insurance on behalf of the employer. State contributions are intended to cover the actuarial costs to the THIS Fund that are not covered by contributions from active members which were 0.9 percent of pay for the year ended June 30, 2022. The State of Illinois contributions were \$27,403, and the employer recognized revenue and expenditures of this amount during the year.

Employer contributions to the THIS Fund

The employer also makes contributions to the THIS Fund. The employer THIS Fund contributions was 0.67% during the year ended June 30, 2022. For the year ended June 30, 2022, the employer paid \$20,400 which was 100% of the required contribution.

Further information on the THIS Fund

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

(b) Post-Retirement Health Care Benefits

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

Plan Description

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

Plan Participants

As of June 30, 2022, no retirees have elected to continue their health coverage under the District's health insurance plan.

NOTES TO FINANCIAL STATEMENTS

Note 6. Other Post- Employment Benefits (continued)

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

Funding Policy

The contribution requirements of the District may be amended by the School Board. Current policy is to pay for post-retirement medical and insurance benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for the desired coverage. The premiums are established for the employee/retiree group, which currently range from \$839 per month (health) \$9 per month (vision) and \$44 per month (dental) for individual coverage to \$2,762 per month (health), \$22 per month (vision) and \$154 per month (dental) for full family coverage. Although, with regards to retirees, this amount contains an implied rate subsidy by the District through the blended premium covering all current employees and retirees, there is no actuarial valuation performed to determine the amount of such subsidy.

Contributions Made

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

Note 7. Changes in General Long-Term Debt

	Balance, Beginning	Proceeds	Decreases	Balance, Ending
2017 General Obligation Bonds	\$ 4,160,000	\$	\$ 180,000	\$ 3,980,000
GASB 87 Leases				
Lease Purchase Agreements	17,469		17,469	0
Other Leases				
Bus Lease 2020	233,500		113,903	119,597
Bus Lease-24 Passenger	23,694		11,558	12,136
Copier Lease – High School	5,552		5,552	0
Copier Lease – Grade School	14,715		5,472	9,243
Total	\$ 4,454,930	\$	\$ 333,954	\$ 4,120,976

NOTES TO FINANCIAL STATEMENTS

Note 7. Changes in General Long-Term Debt (Continued)

General Obligation Bonds

The General Obligation School Bonds, Series 2017 were issued on March 30, 2017 in the amount of \$4,720,000. The bonds consist of \$4,110,000 of Life Safety Bonds and \$610,000 of Working Cash Bonds. Principal to be paid each December 1. Interest payable June 1 and December 1. Interest rates range from 3.90% to 4.50%. A portion (estimated at \$60,000 per year) of this debt will be paid with school facility occupation taxes. Date of maturity is December 1, 2036. Future payments are as follows:

Year Ended June 30,	Principal	Interest	Total
2023	\$ 190,000	\$ 169,425	\$ 359,425
2024	200,000	161,138	361,138
2025	210,000	152,425	362,425
2026	215,000	143,394	358,394
2027	230,000	134,225	364,225
2028	240,000	124,825	364,825
2029	250,000	115,025	365,025
2030	260,000	104,175	364,175
2031	270,000	92,250	362,250
2032	285,000	79,763	364,763
2033	300,000	66,600	366,600
2034	310,000	52,875	362,875
2035	325,000	38,587	363,587
2036	340,000	23,625	363,625
2037	355,000	7,987	362,987
Total	\$ 3,980,000	\$ 1,466,319	\$ 5,446,319

GASB 87

Lease Purchase Agreements

The District entered into a lease purchase agreement for twenty Promethean ActivPanels on August 9, 2017 for \$80,968. The agreement calls for 5 annual payments of \$18,159 which includes principal and interest at a rate of 3.951% beginning on August 17, 2018. This lease was paid in full at year end of June 30, 2022.

Other Leases

On July 1, 2017, the District entered into an agreement to lease copiers. As a result of the lease agreement, the total amount of the right-of-use assets recorded on the District's books is \$25,171. The right-of-use asset is amortized over 60 months. The agreement calls for 60 monthly payments of \$475, which includes an interest rate of 5%. Payments commence August of 2017 and continued monthly through June of 2022. During the year ended June 30, 2022, payments under the lease totaled \$5,704.

NOTES TO FINANCIAL STATEMENTS

Note 7. Changes in General Long-Term Debt (continued)

GASB 87 Leases (continued)

Other Leases (continued)

On November 13, 2018, the District entered into an agreement to lease copiers. As a result of the lease agreement, the total amount of the right-of-use assets recorded on the District's books is \$26,866. The right-of-use asset is amortized over 60 months. The agreement calls for 60 monthly payments of \$507, which includes an interest rate of 5%. Payments commence January of 2019 and continued monthly through December of 2023. During the year ended June 30, 2022, payments under the lease totaled \$6,084.

On June 9, 2020, the District entered into an agreement to lease buses. As a result of the lease agreement, the total amount of the right-of-use assets recorded on the District's books is \$359,078. The right-of-use assets are amortized over 3 years. The agreement calls for an upfront payment of \$125,577 on July 1, 2020, in addition to two annual payments of \$125,577 beginning July 1, 2021. The payments include interest at a rate of 5%. The lease expires on June 30, 2023. During the year ended June 30, 2022, payments under the lease totaled \$125,577 which were paid from the transportation fund.

On June 9, 2020, the District entered into an agreement to lease a 24 Passenger bus. As a result of the lease agreement, the total amount of the right-of-use assets recorded on the District's books is \$38,229. The right-of-use assets are amortized over 3 years. The agreement calls for an upfront payment of \$12,743 on August 1, 2020, in addition to two annual payments of \$12,743 beginning August 1, 2021. The payments include interest at a rate of 5%. The lease expires on July 31, 2023. During the year ended June 30, 2022, payments under the lease totaled \$12,743 which were paid from the transportation fund.

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

Year Ended June 30,	Principal	Interest	Total
2023	\$ 137,486	\$ 6,919	\$ 144,405
2024	3,490	59	3,549
	\$ 140,976	\$ 6,978	\$ 147,954

Note 8. Self Insurance-Unemployment Insurance

All employees of the District are covered under the State of Illinois Unemployment Insurance Act. The District elected to be self-insured and, therefore, is liable to the State for any payments made to an unemployed worker claiming benefits.

NOTES TO FINANCIAL STATEMENTS

Note 9. Deposits and Investments

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

Custodial Credit Risk for Deposits

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

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

Deposits of the district's reporting entity are insured or collateralized with securities held by the District, its agent, or by the pledging financial institution's trust department or agent in the name of the District or uncollateralized. As of June 30, 2022, the District's bank balance was \$3,948,002 with \$1,009,862 of the balance is covered by Federal Deposit Insurance and \$1,890,253 is collateralized with securities held by an independent financial institution in the District's name and \$1,047,887 is uninsured and uncollateralized.

Certificates of deposit are included as cash equivalents due to their liquidity.

Note 10. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Significant losses are covered by commercial insurance for all major programs: property, liability, and workers' compensation. During the year ended June 30, 2022, there has been no significant reduction in insurance coverage. Also, settlement amounts have not exceeded insurance coverage in the past three years.

Note 11. Joint Agreement

The District participates in a joint agreement with Four Rivers Special Education District for special education. The agreement calls for Winchester Community Unit School District No. 1 to pay the special education district its per capita share of the administrative costs and centralized instructional services of the special education district. The agreement shall remain in effect until the District notifies the Special Education District that it chooses to withdraw. During the year ended June 30, 2022, the District paid \$215,996 to the Special Education District.

NOTES TO FINANCIAL STATEMENTS

Note 12. Commitments and Contingencies

Grant Programs

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

Salaries Payable

Employees have the option of being paid their salary over nine or twelve months. For those employees who opted for twelve months of salary payments, the last two payments will be paid in July and August 2021. This results in salaries due at June 30, 2022 of \$519,118. This liability is not reflected in the financial statements.

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

Note 13. Compensated Absences

Employees are granted vacation pay in varying amounts. In the event of termination an employee is reimbursed for any unused accumulated leave. The District has no liability for unused vacation pay since all vacation leave is used or lost if not taken each year by June 30. Vacation pay is charged to operations when taken by the employees of the District.

Note 14. Interfund Transfer

The Operations and Maintenance Fund transferred \$11,784 of leasing levy receipts to the Educational Fund for lease payments paid during the year ended June 30, 2022.

The Education Fund transferred \$11,789 to the Debt Service Fund. This permanent transfer was made to transfer lease levy proceeds to pay principal and interest on GASB 87 leases.

NOTES TO FINANCIAL STATEMENTS

Note 15. Expenditures in Excess of Budget

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

	Amount Over Budget
Educational Fund	\$ 131,805
Debt Service Fund	\$ 29,821
IMRF Fund	\$ 8,479

Note 16. Legal Debt Margin

Equalized Assessed Valuation, 2021, Tax year	\$	<u>62,917,953</u>
Statutory Debt Limitation (13.8% of Equalized Assessed Valuation)	\$	8,682,678
Less:		
Long Term Debt Outstanding		<u>(3,220,976)</u>
Legal Debt Margin	\$	<u>5,461,702</u>

Alternate revenue source bonds do not count against the District's bonded debt limit, as long as the District continues to pay the debt service requirements out of other source funds, such as school facility occupation tax proceeds. Therefore, \$900,000 bonded debt has not been included above.

Note 17. Recently Issued and Adopted Accounting Standards

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

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

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

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

Statement No. 99, *Omnibus 2022*

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

Statement No. 101, *Compensated Absences*

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

NOTES TO FINANCIAL STATEMENTS

Note 18. Subsequent Events

Events that occur after the statement of Assets and Liabilities Arising from Cash Transactions (statement) date, but before the financial statements were available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the statement date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the statement date require disclosure in the accompanying notes. Management evaluated the activity of Winchester Community Unit School District No. 1 through November 15, 2022, the date which the financial statements were available to be issued, and concluded no subsequent events have occurred that would require recognition in the financial statements or disclosure in the notes to the financial statements.

Note 19. Prior Period Adjustment

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

General Fixed Asset Account Group

Fixed Asset Balance as 07-01-21	\$ 11,533,565	
Inclusion of Right-of-Use Assets as of 07-01-21	447,552	_____
General Fixed Asset Account Group 07-01-21 as Restated	\$ 11,981,117	_____

General Long Term Debt Account Group

<u>Long Term Debt as 07-01-21</u>	\$ 4,177,469	
Inclusion of Lease Liabilities related to Right-of- Use Assets as of 07-01-21	277,461	_____
General Long Term Debt Account Group 07-01-21 as Restated	\$ 4,454,930	_____

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

Accumulated Depreciation Balance at 07-01-21	\$ 4,093,499	
Amortization on Right-of-Use Assets	164,396	_____
Accumulated Depreciation/Amortization Balance 07-01-21 as Restated	\$ 4,257,895	_____

WINCHESTER COMMUNITY UNIT SCHOOL DISTRICT NO. 1
Winchester, Illinois

SCHEDULE OF STUDENT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
Year Ended June 30, 2022

	Balance 6/30/2021	Receipts	Disbursements	Balance 6/30/2022
HIGH SCHOOL				
Class of 2022	\$ 41	\$ 4,691	\$ 4,732	\$ -
Class of 2023	1,295	2,071	1,983	1,383
Class of 2024	684	661	30	1,315
Class of 2025	-	1,280	45	1,235
Bass Fishing	695	6,776	4,240	3,231
Borg Memorial	16	3,000	3,000	16
Boys Baseball	1,875	3,302	1,846	3,331
Boys Basketball	1,994	13,555	11,856	3,693
Boys Track	105			105
Building Trades	1,457	7,811	4,018	5,250
Cheerleaders	3,135	10,252	10,866	2,521
Drama Club	13,371	5,528	14,466	4,433
Ecology Club	116			116
F.F.A.	25,894	36,255	34,111	28,038
Football	7,117	26,741	24,881	8,977
General Activity	11	934	931	14
Girls Basketball	1,004	664	945	723
Girls Track	59			59
Golf	4,789	1,064	2,164	3,689
Key Club	95	1,443	1,343	195
Music	553	1,342	197	1,698
NHS	-	4,376	1,313	3,063
Peer Power	9			9
Poms	521	5,355	3,830	2,046
Scholastic Bowl	1,262	700	679	1,283
Softball	3,960	2,292	957	5,295
Spanish Club	1			1
Student Council	3,445	1,366	1,246	3,565
Track	1,225	5,519	5,507	1,237
Trap Shooting	-	20,737	10,261	10,476
Volleyball	2,844	5,306	2,595	5,555
Yearbook	2,894	1,533	3,089	1,338
Total High School	\$ 80,467	\$ 174,554	\$ 151,131	\$ 103,890
WINCHESTER GRADE SCHOOL				
Band	1,020		523	497
Bank Charges/Earned	(10)		113	(123)
Boys Basketball	2,102	4,392	3,336	3,158
Cheerleading	383	1,155	1,455	83
Choir	1,838			1,838
Girls Basketball	3,564	1,206	1,628	3,142
Jr. High Baseball	115			115
Jr. High Classroom	815	813	175	1,453
Softball	614			614
Special Ed (Stu Act)	1,969	1,912	2,014	1,867
Track	2	854	854	2
Wolverine Pride	1,148	4,999	3,668	2,479
Yearbook	3,298	1,530	2,351	2,477
	\$ 16,858	\$ 16,861	\$ 16,117	\$ 17,602
CLINT SUMMERS PEWEE BASKETBALL				
	199			199
Total	\$ 97,524	\$ 191,415	\$ 167,248	\$ 121,691

ZUMBAHLEN, EYTH, SURRETT, FOOTE & FLYNN, LTD

Certified Public Accountants

CYNTHIA S. FOOTE, CPA
VALERIE L. FLYNN, CPA
ADAM R. WITHEE, CPA
SUZANNE M. STECKEL, CPA

1395 Lincoln Avenue
Jacksonville, Illinois 62650
217-245-5121
Fax: 217-243-3356
Email: staff@zescpa.com

• MEMBERS •
ILLINOIS SOCIETY OF CPA
AMERICAN INSTITUTE OF CPA

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

Independent Auditor's Report

To the Superintendent and School Board
Winchester Community Unit School District No. 1
Winchester, Illinois

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Winchester Community Unit School District No. 1 as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Winchester Community Unit School District No. 1's basic financial statements, and have issued our report thereon dated November 15, 2022. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated, on the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Winchester Community Unit School District No. 1's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Winchester Community Unit School District No. 1's internal control. Accordingly, we do not express an opinion on the effectiveness of Winchester Community Unit School District No. 1'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. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-001, 2022-004, and 2022-005 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Winchester Community Unit School District No. 1's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, and which are described in the accompanying schedule of findings and questioned costs as items 2022-002 and 2022-003.

Winchester Community Unit School District No. 1's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Winchester Community Unit School District No. 1's response were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Zumbahlen, Eyth, Sumatt, Fook & Flynn Ltd.

November 15, 2022
Jacksonville, IL

ZUMBAHLEN, EYTH, SURRATT, FOOTE & FLYNN, LTD

Certified Public Accountants

**CYNTHIA S. FOOTE, CPA
VALERIE L. FLYNN, CPA
ADAM R. WITHEE, CPA
SUZANNE M. STECKEL, CPA**

**1395 Lincoln Avenue
Jacksonville, Illinois 62650
217-245-5121
Fax: 217-243-3356
Email: staff@zescpa.com**

**• MEMBERS •
ILLINOIS SOCIETY OF CPA
AMERICAN INSTITUTE OF CPA**

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

Independent Auditor's Report

To the Superintendent and School Board
Winchester Community Unit School District No. 1
Winchester, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Winchester Community Unit School District No. 1's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Winchester Community Unit School District No. 1's major federal programs for the year ended June 30, 2022. Winchester Community Unit School District No. 1's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Winchester Community Unit School District No. 1 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Winchester Community Unit School District No. 1 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Winchester Community Unit School District No. 1's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Winchester Community Unit School District No. 1's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Winchester Community Unit School District No. 1's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Winchester Community Unit School District No. 1's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Winchester Community Unit School District No. 1's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Winchester Community Unit School District No. 1's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Winchester Community Unit School District No. 1's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-004 and 2022-005 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

Government Auditing Standards requires the auditor to perform limited procedures on Winchester Community Unit School District No. 1's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Winchester Community Unit School District No. 1's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Zumbahlen, Eyth, Dumatt, Fook & Flynn, Ltd.
November 15, 2022
Jacksonville, IL

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2023 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<i>- If the FY2023 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.</i>					
5	<i>- If the Annual Financial Report requires a deficit reduction plan even though the FY2023 budget does not, a completed deficit reduction plan is still required.</i>					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	5,764,061	574,399	469,986	32,243	6,840,689
9	Direct Expenditures	5,529,407	418,922	340,432		6,288,761
10	Difference	234,654	155,477	129,554	32,243	551,928
11	Fund Balance - June 30, 2022	766,271	339,458	654,481	447,797	2,208,007
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

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

DISTRICT/JOINT AGREEMENT NAME Community Unit School District No. 1	RCDT NUMBER 01-086-0010-26	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-004993	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Zumbahlen, Eyth, Surratt, Foote & Flynn, Ltd. 1395 Lincoln Avenue Jacksonville, IL 62650	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 149 Elm Street Winchester, IL 62694		E-MAIL ADDRESS: <u>ssteckel@zescpa.com</u>	
		NAME OF AUDIT SUPERVISOR Suzanne Steckel	
		CPA FIRM TELEPHONE NUMBER 217-245-5121	FAX NUMBER 217-245-5121

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

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

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

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

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

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

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

Community Unit School District No. 1
01-086-0010-26

RECONCILIATION OF FEDERAL REVENUES
Year Ending June 30, 2022

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-9, Line 7	Account 4000	\$	965,743
Flow-through Federal Revenues			
Revenues 10-15, Line 115	Account 2200		-
Value of Commodities			
ICR Computation 37, Line 11			29,662
Less: Medicaid Fee-for-Service Program			
Revenues 10-15, Line 266	Account 4992		(35,022)
AFR TOTAL FEDERAL REVENUES:		\$	<u>960,383</u>

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

Medicaid administrative fees not included in revenue		\$	760

ADJUSTED AFR FEDERAL REVENUES \$ 961,143

Total Current Year Federal Revenues Reported on SEFA:
Federal Revenues Column D \$ 961,143

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE: \$ 961,143

DIFFERENCE: \$ -

Community Unit School District No. 1
01-086-0010-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues			Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients (F)	Year 7/1/21-6/30/22 Pass through to Subrecipients (F)				
<i>U.S. Dept. of Education Passed Through Illinois State Board of Education</i>											
Title I- Low Income	84.010A	2021-4300	67,306	51,250	104,323		14,233			118,556	118,556
Title I- Low Income	84.010A	2022-4300		80,595			106,627		15,069	121,696	121,696
Title I- School Improvement	84.010A	2021-4331	20,624	12,974	33,598					33,598	33,598
Title I- School Improvement	84.010A	2022-4331		17,964			18,897			18,897	20,000
Total CFDA 84.010A			87,930	162,783	137,921	0	139,757	0	15,069	292,747	
Special Education- Pre- School Flow Through	84.173A	2021-4600	12,921		12,921					12,921	N/A
Special Education- Pre- School Flow Through	84.173A	2022-4600		6,125			6,125			6,125	N/A
Total CFDA 84.173A			12,921	6,125	12,921	0	6,125	0	0	19,046	
Special Education- I.D.E.A. Flow Through	84.027A	2021-4620	179,159		179,159					179,159	N/A
Special Education- I.D.E.A. Flow Through	84.027A	2022-4620		211,751			211,751			211,751	N/A
Total CFDA 84.027A			179,159	211,751	179,159	0	211,751	0	0	390,910	
TOTAL SPECIAL EDUCATION CLUSTER			192,080	217,876	192,080	0	217,876	0	0	409,956	
COVID 19- Education Stabilization Fund Under the Coronavirus Aid, Relief and Economic Security Act (M)	84.425D	2021-4998-DE	51,599	2,201	51,599		2,201			53,800	61,129
COVID 19- Education Stabilization Fund Under the Coronavirus Aid, Relief and Economic Security Act (M)	84.425D	2021-4998-E2		229,574	6,999		269,502			276,501	276,501
Total CFDA 84.425D (M)			51,599	231,775	58,598	0	271,703	0	0	330,301	
<i>U.S. Dept. of Education- Direct Program</i>											
Rural Education Achievement Program (REAP)	84.358A	2019-4107		29,979			29,979			29,979	29,979
Total CFDA 84.358A			0	29,979	0	0	29,979	0	0	29,979	
TOTAL U.S. DEPARTMENT OF EDUCATION			331,609	642,413	388,599	0	659,315	0	15,069	1,062,983	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

COMMUNITY UNIT SCHOOL DISTRICT NO. 1
01-086-0010-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues			Expenditure/Disbursements ⁴			Year 7/1/21-6/30/22 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)					
<i>U.S. Department of Agriculture Passed Through Illinois State Board of Education</i>												
National School Lunch Program (M)	10.555	2021-4210		33,953				33,953		33,953	N/A	
National School Lunch Program (M)	10.555	2022-4210		183,342				183,342		183,342	N/A	
Government Donated Commodities (non-cash) (M)	10.555	2021	1,691		1,691					1,691	N/A	
Government Donated Commodities (non-cash) (M)	10.555	2022		9,043				9,043		9,043	N/A	
<i>U.S. Department of Agriculture Passed Through Department of Defense</i>												
Fresh Fruits and Vegetables (non-cash) (M)	10.555	2021	3,942		3,942					3,942	N/A	
Fresh Fruits and Vegetables (non-cash) (M)	10.555	2022		20,619				20,619		20,619	N/A	
Total CFDA 10.555 (M)			5,633	246,957	5,633	0	246,957	0	0	252,590		
<i>U.S. Department of Agriculture Passed Through Illinois State Board of Education</i>												
School Breakfast Program (M)	10.553	2021-4220		7,580				7,580		7,580	N/A	
School Breakfast Program (M)	10.553	2022-4220		44,590				44,590		44,590	N/A	
Total CFDA 10.553 (M)			0	52,170	0	0	52,170	0	0	52,170		
Summer Food Service Program (M)	10.559	2021-4225	271,112		271,112					271,112	N/A	
Total CFDA 10.559 (M)			271,112	0	271,112	0	0	0	0	271,112		
COVID 19: State Pandemic Electronic Benefit Transfer (M)	10.649	2021-4210-BT		614				614		614	N/A	
Total CFDA 10.649 (M)			0	614	0	0	614	0	0	614		
TOTAL CHILD NUTRITION CLUSTER (M)			276,745	299,741	276,745	0	299,741	0	0	576,486		
TOTAL U.S. DEPARTMENT OF AGRICULTURE			276,745	299,741	276,745	0	299,741	0	0	576,486		

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

COMMUNITY UNIT SCHOOL DISTRICT NO. 1
01-086-0010-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues			Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)	Year 7/1/21-6/30/22 Pass through to Subrecipients			
U.S. Health and Human Services Passed Through Illinois Department of Healthcare and Family Services											
Medicaid Administrative Outreach	93.778	2021-4991	8,716	12,966	21,682				21,682	N/A	
Medicaid Administrative Outreach	93.778	2022-4991		6,023				10,240	10,240	N/A	
Total CFDA 93.778			8,716	18,989	21,682	0	10,240	0	0	31,922	
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			8,716	18,989	21,682	0	10,240	0	0	31,922	
GRAND TOTAL FEDERAL AWARDS			617,070	961,143	687,026	0	969,296	0	15,069	1,671,391	
									0		
									0		
									0		
									0		
									0		
									0		
									0		
									0		

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

WINCHESTER COMMUNITY UNIT SCHOOL DISTRICT NO. 1
01-086-0010-26
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ended June 30, 2022

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

Total expenditures per schedule of expenditures of federal	\$ 969,296
Medicaid administrative fees not reported in financial statements	(760)
Government donated commodities not reported in financial statements	<u>(29,662)</u>
Total federal expenditures per statement of revenues received, expenditures disbursed, other financing sources (uses) and changes in fund balance	\$ <u>938,874</u>

**COMMUNITY UNIT SCHOOL DISTRICT NO. 1
01-086-0010-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2022**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

Type of auditor's report issued on compliance for major programs: Unmodified
(Unmodified, Qualified, Adverse, Disclaimer⁷)

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.425D	Education Stabilization Fund Under the Coronavirus Aid, Relief and Economic Security Act	271,703
10.553, 10.555, 10.559, 10.649	Child Nutrition Cluster	299,741
Total Amount Tested as Major		\$571,444

Total Federal Expenditures for 7/1/2021-6/30/2022 \$969,296

% tested as Major 58.95%

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

Auditee qualified as low-risk auditee? YES X NO

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

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

⁹ When the CFDA number is not available, include other identifying number, if applicable.

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

COMMUNITY UNIT SCHOOL DISTRICT NO. 1
01-086-0010-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2022 - 001 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? 2007

3. Criteria or specific requirement
The accounting function should be controlled by a sufficient number of individuals in order to have adequate segregation of duties.

4. Condition
The District's accounting function is controlled by a limited number of individuals resulting in inadequate segregation of duties.

5. Context¹²
The District's accounting function is mainly controlled by one bookkeeper and one administrative assistant.

6. Effect
The limited number of personnel hinders the overall effectiveness of internal controls.

7. Cause
The District is unable to hire adequate staff to increase the effectiveness of internal control.

8. Recommendation
The District should segregate duties where possible. The Board should be aware of this problem and closely review and approve all financial-related information.

9. Management's response¹³
The District has reviewed and continues to review its financial policies and procedures to better segregate duties where possible. The Superintendent continually reminds the Board about their responsibility in regards to reviewing and approving financial items and asking questions. It is not cost-feasible to hire additional personnel.

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

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

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

COMMUNITY UNIT SCHOOL DISTRICT NO. 1
01-086-0010-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2022 - 002 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? 2014

3. Criteria or specific requirement

Internal controls should be in place to allow expenditures only within the approved budget guidelines.

4. Condition

Actual expenditures were allowed over budgeted expenditures.

5. Context¹²

The District had actual expenditures in excess of budget in 3 funds: Educational: \$131,804, Debt Service: \$29,821 and IMRF: \$8,479.

6. Effect

The District exceeded budget in the Educational, Debt Service and IMRF Funds due to not accurately amending the budget before the end of the fiscal year.

7. Cause

Despite passing an amended budget at the end of the year, the District failed to accurately amend the budget in the Educational, Debt Service and IMRF Funds causing expenditures to exceed the budget.

8. Recommendation

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

9. Management's response¹³

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

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

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

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

COMMUNITY UNIT SCHOOL DISTRICT NO. 1
01-086-0010-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2022 - 003 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? 2021

3. Criteria or specific requirement

The cash balances and their amount of deposit insurance and related collateral should be monitored.

4. Condition

The District's cash balances were allowed to exceed deposit insurance and related collateral.

5. Context¹²

The District's cash balances exceeded deposit insurance and related collateral. Unsecured balances are subject to custodial credit risk and may not be returned to the District in the event of a bank failure. By statute, all District's deposits are required to be 100% secured by deposit insurance coverage and related collateral.

6. Effect

The District's cash balances exceeded deposit insurance and related collateral at the financial institution.

7. Cause

The District failed to monitor the amount of deposit insurance and related collateral for cash balances.

8. Recommendation

The District should review and monitor the amount of deposit insurance and related collateral for cash balances.

9. Management's response¹³

Management will more closely monitor closely monitor cash balances and their amount of deposit insurance and related collateral.

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

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

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

COMMUNITY UNIT SCHOOL DISTRICT NO. 1
01-086-0010-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2022

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 2022 - 004 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? 2021

3. Federal Program Name and Year: 2021 Education Stabilization Fund Under the Coronavirus Aid, Relief and Economic Security Act

4. Project No.: 21-4998 5. CFDA No.: 84.425D

6. Passed Through: Illinois State Board of Education

7. Federal Agency: U.S. Department of Education

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
See finding 2022-01

9. Condition¹⁵
See finding 2022-01

10. Questioned Costs¹⁶
None

11. Context¹⁷
See finding 2022-01

12. Effect
See finding 2022-01

13. Cause
See finding 2022-01

14. Recommendation
See finding 2022-01

15. Management's response¹⁸
See finding 2022-01

¹⁴ See footnote 11.

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

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

¹⁷ See footnote 12.

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

COMMUNITY UNIT SCHOOL DISTRICT NO. 1
01-086-0010-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2022

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 2022 - 005 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? 2021

3. Federal Program Name and Year: 2021 and 2022 Child Nutrition Program

4. Project No.: 21-4210/21-4220/22-4210/22-4220 5. CFDA No.: 10.553, 10.555, 10.559, 10.649

6. Passed Through: Illinois State Board of Education

7. Federal Agency: U.S. Department of Agriculture

8. Criteria or specific requirement (including statutory, regulatory, or other citation)

See finding 2022-01

9. Condition¹⁵

See finding 2022-01

10. Questioned Costs¹⁶

None

11. Context¹⁷

See finding 2022-01

12. Effect

See finding 2022-01

13. Cause

See finding 2022-01

14. Recommendation

See finding 2022-01

15. Management's response¹⁸

See finding 2022-01

¹⁴ See footnote 11.

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

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

¹⁷ See footnote 12.

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

COMMUNITY UNIT SCHOOL DISTRICT NO. 1
01-086-0010-26
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2022

[If there are no prior year audit findings, please submit schedule and indicate **NONE**]

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
2021-001	The District's accounting function is controlled by a limited number of individuals resulting in the inadequate segregation of duties.	See finding 2022-01
2021-002	The District exceeded budgeted expenditures in the Education Fund, Operations and Maintenance and Debt Service Fund.	See finding 2022-02
2021-003	The District's cash balances exceeded deposit insurance and related collateral at the financial institution.	See finding 2022-03

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

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

WINCHESTER CUSD #1

149 South Elm Street
Winchester, Illinois 62694

CORRECTIVE ACTION PLAN

November 15, 2022

Illinois State Board of Education

Winchester Community Unit School District No. 1 respectfully submits the following corrective action plan for the year ended June 30, 2022.

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

Audit Period: Year Ended June 30, 2022.

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

FINDINGS - FINANCIAL STATEMENT AUDIT

MATERIAL WEAKNESS

Finding No.: 2022-001

Condition:

The District's accounting function is controlled by a limited number of individuals resulting in the inadequate segregation of duties.

Recommendation:

The District should segregate duties where possible. The Board should be aware of this problem and closely review and approve all financial related information.

Action Taken:

The District concurs with the recommendation. The District has reviewed and continues to review its financial policies and procedures to better segregate duties where possible. The Superintendent continually reminds the Board of their responsibility in regards to reviewing and approving financial items and asking questions. It is not cost feasible to hire additional personnel.

Anticipated Date of Completion: Ongoing

Name of Contact Person: Kevin Blankenship, Superintendent

Finding No.: 2022-002

Condition:

Actual expenditures were allowed over budgeted expenditures.

Recommendation:

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

Action Taken:

The District concurs with the recommendation. The District will pay closer attention to a comparison of actual and budgeted expenditures throughout the year. If the District will exceed the budget, the Board will amend the budget by the same procedures required of its original adoption.

Anticipated Date of Completion: Ongoing

Name of Contact Person: Kevin Blankenship, Superintendent

Finding No.: 2022-003

Condition:

The District's cash balances were allowed to exceed deposit insurance and related collateral.

Recommendation:

The District should review and monitor the amount of deposit insurance and related collateral for cash balances.

Action Taken:

The District concurs with the recommendation. The District will pay closer attention to the cash balances and their amount of deposit insurance and related collateral.

Anticipated Date of Completion: Ongoing

Name of Contact Person: Kevin Blankenship, Superintendent

FINDINGS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

MATERIAL WEAKNESSES

Finding No.: 2022-004

U.S. DEPARTMENT OF EDUCATION – 2022 and 2021 Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act – CFDA No. 84.425D

Condition:

The District's accounting function is controlled by a limited number of individuals resulting in the inadequate segregation of duties.

Recommendation:

The District should segregate duties where possible. The Board should be aware of this problem and closely review and approve all financial related information.

Action Taken:

The District concurs with the recommendation. The District has reviewed and continues to review its financial policies and procedures to better segregate duties where possible. The Superintendent continually reminds the Board of their responsibility in regards to reviewing and approving financial items and asking questions. It is not cost feasible to hire additional personnel.

Anticipated Date of Completion: Ongoing

Name of Contact Person: Kevin Blankenship, Superintendent

Finding No.: 2022-005

U.S. DEPARTMENT OF EDUCATION – 2022 and 2021 Child Nutrition Cluster – CFDA No. 10.553, 10.555, and 10.559

Condition:

The District's accounting function is controlled by a limited number of individuals resulting in the inadequate segregation of duties.

Recommendation:

The District should segregate duties where possible. The Board should be aware of this problem and closely review and approve all financial related information.

Action Taken:

The District concurs with the recommendation. The District has reviewed and continues to review its financial policies and procedures to better segregate duties where possible. The Superintendent continually reminds the Board of their responsibility in regards to reviewing and approving financial items and asking questions. It is not cost feasible to hire additional personnel.

Anticipated Date of Completion: Ongoing

Name of Contact Person: Kevin Blankenship, Superintendent

If the Illinois State Board of Education has questions regarding this plan, please contact Kevin Blankenship at (217) 742-3175.

Sincerely yours,

A handwritten signature in black ink, appearing to be 'KB' with a large flourish underneath.

Kevin Blankenship, Superintendent