### NEOGA COMMUNITY UNIT SCHOOL DISTRICT #3 NEOGA, ILLINOIS ANNUAL FINANCIAL REPORT

AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

MOSE, YOCKEY, BROWN & KULL, LLC CERTIFIED PUBLIC ACCOUNTANTS SHELBYVILLE, ILLINOIS

Due to ROE on Friday, October 14, 2022 Due to ISBE on Tuesday, November 15, 2022 SDIAA22

School District Joint Agreement

×

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

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

	Accounting Basis:	g Basis:	78 Olimbria		
School District/Joint Agreement Information			Certified Public	Certified Public Accountant Information	rmation
(See instructions on inside of this page.)	CAS	HS)	**************************************		
School District/Joint Agreement Number:	ACC	ACCRUAL	Name of Auditing Firm:		
11018003026	School Contraction of the Contra		MOSE, YOCKEY, BROWN & KULL, LLC	& KULL, LLC	
County Name:	in the state of th		Name of Audit Manager:		
Cumberland			Cory A. Brown		
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate):	Il populate): School District Lookup Tool	Fool School District Directory	Address:		
Neoga CUSD 3			230 N MORGAN, PO BOX 317		
Address:	Filing Status	tatus:	City.	State:	Zip Code
790 E 7th Street	Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for	-School District Financial Reports system (for	SHELBYVILLE	_	62565
Management of the property of	auditor use only)	e only)	Phone Number:	Fax Number:	
Neoga	Annual Financial Report (AFR) Instructions	rt (AFR) Instructions	217-774-9587	217-774-9589	
Email Address:	a Arpanoo		IL License Number (9 digit).	Expiration Date:	
khaarman@neogacusd3.nef			065.047010	9/30/2024	
Zip Code:	0		Email Address:		
62447			mybkcpas@gmail.com		
Annual Financial Report Type of Auditor's Report Issued:	Annual Financial Report Questions 217-785-8779 or finance1@isbe.net	7-785-8779 or finance1@isbe.net	1997	WE USE ONLY	
Qualified X Unqualified X Adverse Disclaimer	Single Audit Questions 217-782-5630 or GATA@isbe.net	82-5630 or GATA@isbe.net			
X Reviewed by District Superintendent/Administrator	Reviewed by Township Treasurer (Cook County only) Name of Township:	easurer (Cook County only)	Reviewed by	Reviewed by Regional Superintendent/Cook ISC	dent/Cook ISC
District Superintendent/Administrator Name (Type or Print): Kevin Haarman	Township Treasurer Name (type or print)	reactions of the same and the same of states of the same to the	RegionalSuperintendent/Cook (SC Name (Type or Print):  Dr. Kyle Thompson	Name (Type or Print):	and compression to the compression of the compressi
Email Address:	Email Address:	and the control of th	Email Address:	emprusessoner sammak indepetitistätätätätätätätätätätätätätä	AND THE STATE OF THE PROPERTY
khaarman@neogacusd3.net	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3		kthompson@roe11.org	Annah and Abb Activities and an analysis and an about the second	an de constant
Telephone: Fax Number: (217) 775-6049 (217) 895-3476	Telephone:	oer.	Telephone: (217) 348-0151	Fax Number. (217) 348-0171	
Signature & Date:	Signature & Date:		Signature & Date:		
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11-018-0030-26\_AFR22 Neoga CUSD 3

This form is based on 23 Illinois Administrative Code, Subitile 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).

<sup>\*</sup> This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100). ISBE Form SD50-35iJA50-60 (05/22-version1)

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

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

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

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

- 1. Round all amounts to the nearest dollar. Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
- 2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- 3. Be sure to break all links in AFR before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.

### 4. Submit AFR Electronically

• The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals. (Please see AFR Instructions for complete submission procedures). Note: CD/Disk no longer accepted. IWAS

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

Note: In Windows 7 and above, files can be saved in Adobe Acrobat (\*.pdf) and embedded even if you do not have the software.

### 5. <u>Submit Paper Copy of AFR with Signatures</u>

- 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
- 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.

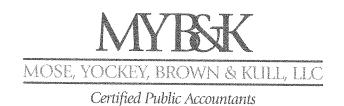
### 7. Qualifications of Auditing Firm

- 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.

230 N. Morgan Street P.O. Box 317 Shelbyville, IL 62565 Tel: 217.774.9587

Fax: 217.774.9589

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ROBIN R. YOCKEY, CPA KENT D. KULL, CPA CORY A. BROWN, CPA

WILLIAM R. MOSE, CPA

### INDEPENDENT AUDITOR'S REPORT

To the Board of Education Neoga Community Unit School District 3 Neoga, Illinois

### **Opinions**

We have audited the accompanying financial statements of Neoga Community Unit School District 3, as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents of the Annual Financial Report form.

### Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of Neoga Community Unit School District 3 as of June 30, 2022, and its revenues received and expenditures disbursed during the fiscal year then ended, in accordance with the financial reporting provisions prescribed and 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 the report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Neoga Community Unit School District 3, as of June 30, 2022, or the changes in its financial position for the fiscal year then ended.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Neoga Community Unit School District 3, 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 Neoga Community Unit School District 3 on the basis of the financial reporting provisions prescribed and permitted by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Illinois State Board of Education.

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

### Emphasis of Matter- Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America but permitted by the Illinois State Board of Education. Our opinion is not modified with respect to that matter.

### Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Neoga Community Unit School District 3 ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or
  error, and design and perform audit procedures responsive to those risks. Such procedures include
  examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are
  appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of
  the Neoga Community Unit School District 3's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting
  estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Neoga Community Unit School District 3's ability to continue as a going concern for a reasonable period of time.

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

### Other Matters

### Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Neoga Community Unit School District 3's basic financial statements. The information provided on Annual Financial Report (AFR) pages 2-4, Supplementary Schedules, Statistical Section, Administrative Cost Worksheet, Itemization Schedule and Deficit Reduction Calculation are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information provided on AFR pages 2 through 4, Supplementary

Schedules on AFR pages 25 through 35, Statistical Section on AFR pages 36 through 41, Administrative Cost Worksheet on AFR page 43, the Itemization Schedule on AFR page 44 and Deficit Reduction Calculation on AFR page 47 is the responsibility of management and, except for the subsequent year budget information included on AFR page 43, the average daily attendance figure included in the computation of operating expense per pupil on AFR page 38 and the average daily attendance figure, the special education contributions from EBF funds figure, the English learning (bilingual) contributions from EBF funds figure included in the computation of the per capita tuition charge on AFR page 39 and the Illinois State Board of Education calculations on AFR pages 37-39, 41, 43 (FY 2022 Total Expenditures Column) and 47, was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

### Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Report on Shared Services or Outsourcing on AFR page 42. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 13, 2022, on our consideration of Neoga Community Unit School District 3'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 Neoga Community Unit School District 3's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Neoga Community Unit School District 3's internal control over financial reporting and compliance.

Mose, Yockey, Brown and Kull, LLC

Mose, Yorkey, Brown + Kull, LLC.

Certified Public Accountants

Shelbyville, Illinois

October 13, 2022

230 N. Morgan Street P.O. Box 317 Shelbyville, IL 62565 Tet: 217.774.9587

Tel: 217.774.9587 Fax: 217.774.9589

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ROBIN R. YOCKEY, CPA KENT D. KULL, CPA CORY A. BROWN, CPA

WILLIAM R. MOSE, CPA

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

To the Board of Education Neoga Community Unit School District 3 Neoga, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of Neoga Community Unit School District 3 as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents and have issued our report thereon dated October 13, 2022. Our opinion was adverse because the financial statements are not prepared in accordance with accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated on the modified cash basis of accounting in accordance with regulatory reporting requirements prescribed and permitted by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

### Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Neoga Community Unit School District 3'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 Neoga Community Unit School District 3's internal control. Accordingly, we do not express an opinion on the effectiveness of Neoga Community Unit School District 3'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 District'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 responses as items 2022-001 and 2022-004 that we consider to be material weaknesses.

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

As part of obtaining reasonable assurance about whether Neoga Community Unit School District 3'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 responses as items 2022-002 and 2022-003.

We noted certain matters that we reported to management of Neoga Community Unit School District 3 in a separate letter dated October 13, 2022.

### Neoga Community Unit School District 3's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Neoga Community Unit School District 3's responses to the findings identified in our audit and described in the accompanying schedules of findings and responses. Neoga Community Unit School District 3's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

### 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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mose, Yockey, Brown & Kull, LLC

Mose , Yorkey , Brown + Kull , LLC.

Certified Public Accountants

Shelbyville, Illinois

October 13, 2022

### NEOGA COMMUNITY UNIT SCHOOL DISTRICT 3 11-018-0030-26

### SCHEDULE OF FINDINGS AND RESPONSES

Year Ending June 30, 2022

X Repeat from	Prior Year?
both physical assets ar	nd the
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could occur and not be	detected.
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	resources to hire addit erintendent monitoring a



### Neoga CUSD # 3

790 East 7th Street PO Box 280 Neoga, Illinois 62447 www.neoga.k12.il.us 217-775-6049

11-018-0030-26

### CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS Year Ending June 30, 2022

### **Corrective Action Plan**

**Finding No.:** 

2022- 001

Condition:

One employee has access to both physical assets and the related accounting records.

One employee is responsible for all phases of accounting transactions.

Plan:

A new staffing configuration should be developed and implemented.

**Anticipated Date of Completion:** 

06/30/2023

Name of Contact Person:

Kevin Haarman

Management Response:

The District has operated with the current staffing configuration due to the lack of resources to hire additional District office staff. Alternate internal controls including Board oversight and Superintendent monitoring are used to minimize the control

weakness.

Kevin Haarman, Superintendent

10/12/2022

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### NEOGA COMMUNITY UNIT SCHOOL DISTRICT 3

### 11-018-0030-26

### SCHEDULE OF FINDINGS AND RESPONSES

Year Ending June 30, 2022

		FINANCIAL STATEN	MENT FINDI	NGS	
1. FINDING NUMBER:	2022- 002	2. THIS FINDING IS:		New	Repeat from Prior Year? Year originally reported?
•	recific requirement tes require the District	to operate within the legal	confines	of its bud	lget.
4. Condition Expenditure	es exceeded budgeted	amounts in the Transport	ation Fur	nd.	
5. Context The Transp	portation Fund had disb	oursements exceeding but	dgeted ar	mounts by	\$59,467.
6. Effect Expenditure	es in excess of budgete	ed amounts constitute una	authorize	d spendin	g.
applicable t Education s the outstan statements	to the modified cash ba subsequent to the appr ding principal balance	isis of accounting under g oval of their amended bud of their leases at July 1, 2	uidelines dget. The 021 in the	prescribe Statemer District's	g Standards Board, <i>Leases</i> , was ed by the Illinois State Board of nt required the District to expense s year ended June 30, 2022 financial expenditures associated with the
Standards I	nend the District deterr Board by consulting wit	nine the applicability of all h the Illinois State Board implement the Statement	of Educa	tion prior t	d by the Government Accounting their amended budget being
9. Managemen Manageme	•	uditor's recommendation.		mmeer worker to be dealer over all resemble	



### Neoga CUSD # 3

790 East 7th Street PO Box 280 Neoga, Illinois 62447 www.neoga.k12.il.us 217-775-6049

11-018-0030-26

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS

Year Ending June 30, 2022

### **Corrective Action Plan**

Finding No.: 2022-

2022- 002

Condition:

Expenditures exceeded budgeted amounts in the Transportation Fund.

Plan:

We recommend the District determine the applicability of all Statements issued by the Government Accounting Standards Board by consulting with the Illinois State Board of Education prior their amended budget being available for public inspection and implement the Statements as necessary.

**Anticipated Date of Completion:** 

06/30/2023

Name of Contact Person:

Kevin Haarman

Management Response:

Management will implement the auditor's recommendation.

Kevin Haarman, Superintendent

Date

Educating all students to be responsible, competent, and confident citizens who will make a positive contribution in our changing world.

### NEOGA COMMUNITY UNIT SCHOOL DISTRICT 3 11-018-0030-26

### SCHEDULE OF FINDINGS AND RESPONSES

Year Ending June 30, 2022

		FINANCIAL STATE	MENT FINDINGS		
1. FINDING NUMBER:	2022- 003	2. THIS FINDING IS:	X	ew Ye	Repeat from Prior Year?
Month excelled in the manufacture of the contraction for the contraction of the contracti		alitter i 1980 il della eta eta eta eta eta eta eta eta eta et	taupen vaanalis ele kiralandis seesta aurelen kiralandis en en 172 aug 1800 meio kiralandis ele		
3. Criteria or spec All board me economic int	embers, administrators,	, certified business officia the County Clerk per 5 II	als, and other LCS 420/4A-1	qualifying 01 et seq.	personnel are requried to file
4. Condition Required sta	atements of economic i	interest were not all time	ly filed.	O O O O O O O O O O O O O O O O O O O	
5. Context This conditio	on applies to the econo	omic interest statement fi	lings due May	2, 2022.	
6. Effect	erne date har hann salt y erne ontre i til politik delet och er ock er stadt delet delet er han salt er och sklyvisk sam yast	восновна станопон однова на <mark>възвана прес</mark> ествен на въс станова поче на предела на почение и на възванение и на в		territori e con de como de contrato de contrato de contrato de contrato de como de contrato de contrat	
The District of	did not comply with 5 II	LCS 420/4A-101 et seq.			
7. Cause Three board to May 2, 202	members did not file a	an economic interest stat	ement with th	e Cumber	land County Clerk's Office prior
8. Recommendat	ilon		fram - Angres Professor (1970-1970) en Contract de Combres (1970-1970) en Gresson de Combres (1970-1970) en Co	elanthelinen film saagelijy ta gystelen y tig sagat yn wedin wedd blidde	
To ensure co parties with t	ompliance, we recomm the County Clerk.	end the District monitor	the filing of ed	conomic in	terest statements by all require
9. Management's Management	· ·	ditor's recommendation.	arti filor karabita filolofika di salah di salah karabita karabita karabita karabita karabita di salah di salah	POTENT WILLIAM WITH WILLIAM AND	



### Neoga CUSD # 3

790 East 7th Street PO Box 280 Neoga, Illinois 62447 www.neoga.k12.il.us 217-775-6049

11-018-0030-26

### CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS Year Ending June 30, 2022

### **Corrective Action Plan**

Finding No.:

2022-\_003\_

Condition:

Required statements of economic interest were not all timely filed.

Plan:

To ensure compliance, we recommend the District monitor the filing of economic

interest statements by all required parties with the County Clerk.

**Anticipated Date of Completion:** 

06/30/2023

Name of Contact Person:

Kevin Haarman

**Management Response:** 

Management will implement the auditor's recommendation.

Kevin Haarman, Superintendent

Date

Educating all students to be responsible, competent, and confident citizens who will make a positive contribution in our changing world.

### NEOGA COMMUNITY UNIT SCHOOL DISTRICT 3

### 11-018-0030-26

### SCHEDULE OF FINDINGS AND RESPONSES

Year Ending June 30, 2022

		FINANCIAL STATE	MENT FINE	DINGS	
1. FINDING NUMBER:	2022- 004	2. THIS FINDING IS:		New	Repeat from Prior Year Year originally reported?
3. Criteria or spec Internal cont Convenience general ledge	rols over completeness e Accounts' assets, fun	s of the Educational Fu nd balance, revenues re	nd require ceived, a	e the inclus and expendi	ion of the Student Activity Fund ar itures disbursed in the District's
4. Condition The District's fund balance	unadjusted general le e, revenues received, a	edger did not include Stu and expenditures disbur	udent Act	tivity Fund a	and Convenience Accounts' assets
5. Context This conditio	n applies to the unadju	usted general ledger for	the year	ended Jun	e 30, 2022.
6. Effect The District's during fieldw	unadjusted general le ork to ensure complete	edger required material a	adjusting	journal ent	ries recommended by the auditor
7. Cause The District's Fund and Co general ledge	onvenience Accounts' a	as not provided with the assets, fund balance, re	informat	ion necess eceived, ar	ary to include the Student Activity nd expenditures disbursed in the
administrativ	end the custodians of t e staff with asset balar	nces, fund balance, reve	enues red	ceived, and	Accounts provide the District's expenditures disbursed on a ger through a monthly journal entry



### Neoga CUSD # 3

790 East 7th Street PO Box 280 Neoga, Illinois 62447 www.neoga.k12.il.us 217-775-6049

11-018-0030-26

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS

Year Ending June 30, 2022

### **Corrective Action Plan**

Finding No.:

2022-\_004\_

Condition:

The District's unadjusted general ledger did not include Student Activity Fund and

Convenience Accounts' assets, fund balance, revenues received, and expenditures

disbursed.

Plan:

We recommend the custodians of the Student Activity Fund and Convenience Accounts provide the District's administrative staff with asset balances, fund balance, revenues received, and expenditures disbursed on a monthly basis and the administrative staff

record the activity in the general ledger through a monthly journal entry.

**Anticipated Date of Completion:** 

06/30/2023

Name of Contact Person:

Kevin Haarman

**Management Response:** 

Management will implement the auditor's recommendation.

Kevin Haarman, Superintendent

Date

Educating all students to be responsible, competent, and confident citizens who will make a positive contribution in our changing world.

### **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.

T A	- FINDINGS
X	<ol> <li>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 <i>Illinois Government Ethics Act.</i> [5 ILCS 420/4A-101]</li> <li>One or more custodians of funds failed to comply with the bonding requirements pursuant to <i>Illinois School Code</i> [105 ILCS 5/8-2;10-20.19;19-6].</li> <li>One or more contracts were executed or purchases made contrary to the provisions of the Illinois School Code [105 ILCS 5/10-20.21].</li> </ol>
	<ol> <li>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.].</li> <li>Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.</li> <li>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.</li> </ol>
Machine Control	<ol> <li>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.</li> <li>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].</li> </ol>
	<ol> <li>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].</li> </ol>
	<ul> <li>10. One or more interfund loans were outstanding beyond the term provided by statute <i>Illinois School Code</i> [105 ILCS 5/10-22.33, 20-4, 20-5].</li> <li>11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per <i>Illinois</i> School Code [105 ILCS 5/17-2A].</li> <li>12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.</li> </ul>
X	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 <i>Illinois School Code</i> [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].
RT B	- FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the Illinois School Code [105 ILCS 5/1A-8].
	<ul> <li>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].</li> <li>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.</li> <li>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].</li> <li>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 &amp; Maintenance, Transportation, and Working Cash Funds.</li> </ul>
RT C	- OTHER ISSUES
X	<ol> <li>Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.</li> <li>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.</li> <li>Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/2002 (Ex: 00/00/0000)</li> <li>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.</li> </ol>
22. Op	inion is adverse due to the regulatory basis presentation.

### 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 intergovermental Receivables, Other Recievables, 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

	human or the very remain
Dat	e:

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:	
THE THE PART OF TH	the same address to the same of the same o

MOSE, YOCKEY, BROWN AND KULL, LLC

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.

More, Yorkey Brun + Kull, UC

10/13/22 mm/dd/yyyy

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

	A E	3 C	D E	El F	G	Н	ı T	IKI	L	М
1				FINAN	CIAL PR	OFILE INFORMATION	······································			1.,,
2										
3 4	Required	to be c	ompleted for school distr	icts only.						
5 6	A. Ta	x Rate	s (Enter the tax rate - ex: .0:	150 for \$1.50)						
7 8			<u>Tax Year 2021</u>	Equalized	Assessed	Valuation (EAV):	87,977,872	- Contraction of the Contraction		
9			Educational	Operations & Maintenance	oracog:	Transportation	Combined Total		Working Cash	
10 11	Rate(s	):	0.020056	0.00407	0 +	0.001047	= 0.025170	)	0.00004	7
12										
13			A tax rate must be ente		, Opera	tions and Maintenance,	Transportation, and W	orking Ca	sh boxes above	e.
14	B. R	oculte o	If the tax rate is zero, end of the tax rate is zero, end of the tax rate is zero.	nter "U".						
15		courts c	Operations							
16			Receipts/Revenues	Disbursements/ Expenditures	4500	Excess/ (Deficiency)	Fund Balance			
17			6,865,930	6,156,160		709,770	4,375,247			ĺ
18 19	*		umbers shown are the sum		, lines 8,	17, 20, and 81 for the Educ	ational, Operations & Mai	ntenance,		
20		11 d115	portation and Working Cash	i runas.						
	C. SI	nort-Te	rm Debt **							
22			CPPRT Notes	TAWS		TANS	TO/EMP. Orders	EBF	/GSA Certificates	\$
23			O H		) +	0	+ ( <u>0</u>	]+[	Activities and the construction of the formation of the construction of the constructi	) +
24			Other	Total	v.es					
25 26	*	* Then	0 = umbers shown are the sum							
26 20		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		or entries on page 26.						
29 30		_	m Debt	11. 9						
31	Cr	еск тпе	applicable box for long-terr	n debt allowance by type	of distri	ct.				
32		a.	6.9% for elementary and	high school districts,		12,140,946				
33	)	ψb.	13.8% for unit districts.			Sees come con manufacture contraction for place of the contraction of				
35 30	Lo	ng-Ter	m Debt Outstanding:							
37		c.	Long-Term Debt (Principa	l only)	Acct					
38			Outstanding:		511	735,178				
<del>39</del> 41	F M	aterial	Impact on Financial Pos	ition	\$ Province michael o limi	907 година на начина на начина на пристополности продова на начина българи в правод въздава в начина в в				
42			le, check any of the following		material	impact on the entity's finar	ncial position during future	e renorting	nariods	
43	At	tach she	ets as needed explaining ea	ach item checked.			now position during rature	. reporting	perious.	
45		Pe	ending Litigation							
46	bers e		aterial Decrease in EAV							
47	January Company	M	aterial Increase/Decrease in	Enrollment						
48		A	dverse Arbitration Ruling							
49			assage of Referendum							
50		and the same of	ixes Filed Under Protest							
51 52	\$100 m.		ecisions By Local Board of R		Tax App	eal Board (PTAB)				
52	1		ther Ongoing Concerns (Des	cribe & itemize)						
54	,Co	mment	- 	***********************	************	*************************************		*******		
55								***************************************	*********************	
56 57										
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59 59										
61	3,,,,	***********	***************************************	***************************************	**********	*************************************	***************************************	****************	**********************	ني
62										

П	AB	C	<u> </u>	E	4	G	I		ス	L M	z	0	HQ R
-													
2/5				ESTIMATED F	ESTIMATED FINANCIAL PROFILE SUMMARY	MMARY							
14				-1	Tancal F Tollic Website								
2													
7	Distr	District Name:	Neoga CUSD 3										
8	Dist	District Code:	11018003026										
σ <del>ξ</del>	Cour	County Name:	Cumberland										
2 5	-	of conclude					1747		9			•	
- 6-		rund balance to revenue ratio: Total Sum of Fund Ralance (PR Cells	rund balance to revenue ratio: Total Sum of Eund Balance (DR. Cells CR.1. DR.1. ER.1. & 18.1.)	C UN OC OL about	Eunds 10 20 40 70 ± (50 & 80 if negative)		10tal 4 375 247 00		Katio	Score	÷	4 6	
13	Total	Sum of Direct Re	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & 18)	Funds 10, 20, 40, 8, 70,	2 70.		6.861.935.00		9000	Value		1.40	
14	ï	ss: Operating De	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	20		(3.995.00)	,				i	
15	(Ext	cluding C:D57, C:	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)										
16	2. Exper	<b>Expenditures to Revenue Ratio:</b>	venue Ratio:				Total		Ratio	Score		4	
17	Total	Sum of Direct Ex	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40			6,156,160.00		0.897	Adjustment		0	
9	Total	Sum of Direct Re	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & 18)	Funds 10, 20, 40 & 70,	. 70,		6,861,935.00			Weight		0.35	
6	Le	ss: Operating De	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	20		(3,995.00)	_					
22	(Exc Possib	(Excluding C:D57, C: Possible Adjustment:	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) sssible Adjustment:						0	Value		1.40	
22													
23	3. Days	Days Cash on Hand:	2.5				Total		Days	Score		4	
77	Total	Sum of Cash & In	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, 14 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	70		4,384,943.00		256.42	Weight		0.10	
52	Total	Sum of Direct Ex	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	ivided by 360		17,100.44			Value		0.40	
276	4. Percen	nt of Short-Teri	4. Percent of Short-Term Borrowing Maximum Remaining:				Total		Percent	Score		4	
28	Tax Ar	nticipation Warra	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40			0.00		100.00	Weight		0.10	
33	EAV x	85% x Combine	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum	(.85 x EAV) x Sum of Combined Tax Rates		1,882,242.58			Value		0.40	
3 8	5. Percen	nt of Long-Tern	Percent of Long-Term Debt Margin Remaining:			·	Total		Percent	Score		4	***************************************
32	Long-1	Term Debt Outst.	Long-Term Debt Outstanding (P3, Cell H38)				735,178.00		93.94	Weight		0.10	
33	Total	Long-Term Debt	Total Long-Term Debt Allowed (P3, Cell H32)				12,140,946.34			Value		0.40	
<del>2</del> 8									Tota	Total Profile Score:	ore:	4.00	*
36											į		
37							Estimated	1 2023 Fin	iancial Prof	Estimated 2023 Financial Profile Designation:		RECOGNITION	
38													
88					•	* Total Profi Informatio	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	nange based y the timing	on data provi of mandated	ded on the Fina categorical pay	ancial Profile ments. Final	score	
4						will be calc	will be calculated by ISBE.						
42													-

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

## BASIC FINANCIAL STATEMENTS STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS STATEMENT OF POSITION AS OF JUNE 39, 2022

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너	OCENTA DE LA CONTRACTORIO DE LA	907 v.a	(10)	(20)	(30)	(40)	(50)	(09)	(70)	(80)	(06)
	ASSETS (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
ر ا	CURRENT ASSETS (100)	* September					Security				
4	Cash (Accounts 111 through 115)	enan i	3,084,565	764,463	69,684	514,114	256,688	512,095	21,801	417,776	53,795
2	_	120	0	0	0	0	0	0	0	0	0
ماد	Taxes Receivable	130	0	0 0	0.0	0	0	0	0	0 (	0 0
- 0	_	120	0	0	0	0	0	0	0	0	0
6	1	160	0	0	0	0	0	0	0	0	0
9	-	170	0	0	0	0	0	0		S. A. Carlotte and Control of the Co	0
Ξ ;	_	180	0	0	0	0	0				
3 5	Other Current Assets (Describe & Itemize)	8	0 000 6	0	0	0	0	0 00 000	0 77	0	0 20 65
1	_		cort-ports	g t	03,004	#11,41C	980'057	560,216	100/17	B////T#	ce/rec
t t		210									
3 9	<del>-</del>	87									
17	-	230					gen a rest				
18	-	240									
19	-	220									
2 2	Construction in Progress Amount Available in Dark Coning Condant Condant	92 56									
22	Amount to be Provided for Payment on Long-Term Debt	350					edellaria				
23									i de Como		
24	-								i i		
25		410	0	O	0	0	O	0		C	0
26	****	420	0	0	0	0	0	0	o	0	0
27	_	430	0	0	0	С	o	0	0	0	0
8 8	Contracts Payable	8 3	0	0	0	0	0	0.0	0	0	0
308		470	0	0	0	0	0	0	0	0	0
31	4	480	8,728	0	0	896	0	0	0	0	0
32	_	490	0	0	0	0	0	0	0	0	0
ន្ត្រ		493	0	0	0	0	0	0	0	0	0
<b>5</b>			8,7,28	0	0	968	0	0	0	0	0
35											
375	Long-Term Debt Payable (General Obligation, Revenue, Other)  Total Long-Term Liabilities		y kang Wa				Ser egone				
38	-	714	Same	43,874			126,763	443,351	The second secon		description of the control of the co
39	_	8	3,075,837	720,589	69,684	513,146	129,925	68,744	21,801	417,776	53,795
<del>4</del> 4	Investment in General Fixed Assets Total Liabilities and Eurol Ralance		3 084 565	754 463	20 60	614 414	3 22 630	213 005	21 001	377.718	705
47	Fore demanders and falls wherever	j	cochoole	604/40)	400,00	\$ #11,41C	1 000,007	CEO,216	77,007	0///17	567,55
43											
44		:									
3 8	Student Activity Fund Lash and investments Total Student Activity Current Assets For Student Activity Funds	977	184,934				neiw 7				
47	7										
48	-		0								
50 49	Reserved Student Activity Fund Balance For Student Activity Funds Total Student Activity Tabilities and Fund Balance For Student Activity Funds	715	184,934								
ā		I									
52	Total ASSETS /LIABILITIES District with Student Activity Funds	spui		( = 198				(place)			
3		The state of the s	3,269,499	764,463	69,684	514,114	256,688	512,095	21,801	417,776	53,795
	I odal Lapital Assets District With Student Activity Funds					10					
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3 (			07/'0	9	3	88	• 0	5	2	9	•
28 2											
59		714	184,934	43,874	0	0	126,763	443,351	0	0	O
8		730	3,075,837	720,589	69,684	513,146	129,925	68,744	21,801	417,776	53,795
6 6	Investment in General Fixed Assets District with Student Activity Funds Total Liabilities and Fund Balance District with Student Activity Funds	A street	3 269 499	764 463	69,684	514 114	756 688	512 005	21 901	A17 71A	52 705
			3,202,50	104/40/	+00,E0	1477'676	900'007	214,050	10017	A11,110	55,65

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

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

	an i iku-gan a a	General Fixe	Account Groups General Long-Term
COMMENT ASSETS (100)   Carp ( Patrice Whole Collars )   Acet. r   Agency Found COMMENT ASSETS (100)   Carp ( Account 111 through 115)   120	n e e e e e e e e e e e e e e e e e e e	a deviational in	
Contribut ASSETS (100)  Care (Accounts 111 through 115) 1  The returned of Accounts Introduction of Propulations Interpolations of Accounts Introduction of Propulations Interpolations of Accounts Interpolations		~~	
Cach (Account 111 through 115) 1  Investment of the cerebale 130  Investment of Receivable 130  Investment usbelling Inputorement is 130  Investment to Be for the Receivable 130  Investment to Be for Receivable 130  Investment usbelling Inputorement is 130  Investment usbelling Inputorement in Investment on Long-frem Debt 130  Investment usbelling Inputorement in Investment Investment in Investment Investment Investment Investment Investment Investment Investment Investment Investment Investme			
These Secretable			
Traves Receivables Intergovernmental Accounts Receivable Intergovernmental St. Min structure Intergovernmental Accounts Payable Interfal Intergovernmental Accounts Payable Interfal Interfal Revenues Conferent Activity Funds Interfal Interfal Revenues Conferent Activity Funds Interfal Interfal Revenues Conferent Activity Funds Interfal Interfal Accounts Payable Interfal Interfal Accounts Activity Funds Interfal Interfal Accounts Activity Funds Interfal Interfal Activity Interfal Activity Funds Interfal Account Idabilities and Fund Balance For Student Activity Funds Interfal Account Idabilities and Fund Balance For Student Activity Funds Interfal Account Idabilities and Fund Balance For Student Activity Funds Interfal Interfal Activity Interfal Activity Funds Interfal Interfal Activity	120	de la constantina de	
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theregovernmental Accounts Receivable 150  Therefore of the Control Access of the Contro			
Total Capital Reservables Incommental Accounts & Itemine) Incomponential Resource & Itemine & It		And the second s	
Other Current Acets (Describe & Remite)   190	160		
Other Current Assets (Describe & Itemine)  Total Current Assets (Describe & Itemine)  Total Current Assets (Describe & Itemine)  Site improvements & Infrastructure  Site improvements & Infrastructure  Site improvement & Infrastructure  Site improvement & Infrastructure  Site improvement & Infrastructure  Site improvement & Infrastructure  Contraction in Progress  Amount to be frowled for Payment on Long-Term Debt   350  Amount divisible in Debt Service Funds  Amount devisible in Debt Service Funds  Amount devisible in Debt Service Trust  Contraction in Progress  Contraction in Progress  Amount devisible in Debt Service Trust  Contraction in Progress  Amount devisible in Debt Service Trust  Contraction in Progress  Contraction in Progres	1/0		
Total Current Acets  CAPITAL ASSETS (200) Works of Art & Historical Treasures  Works of Art & Historical Treasures  United State & Building Improvements  Site improvements & Infrastructure  Site improvements & Infrastructure  Site improvements & Infrastructure  Contriction in Progress  Amount Available in Debt Service Funds  Amount Deychicles  Contriction in Progress  Intergovernmental Accounts Payable  Amount Payables  Intergovernmental Accounts Payable  Amount Payables  Intergovernmental Accounts Payable  Contract Labellines Payable  Salarine & Benefitte Payables  Salarine & Benefitte Payable  Salarine & Benefitte Payables  Salarine & Benefitte Payables  Salarine & Benefitte Payables  Salarine & Benefitte Payable  Total Laurent Labilities and Fund Balance For Student Activity Funds  Total Laurent Labilities Funds Activity Funds  Total Current Labilities Funds With Student Activity Funds  Total Current Labilities Funds With Student Activity Funds  Total Capital Assett District with Student Activity Funds  Total Capital Assett District with Student Activity Funds  Total Capital Reset District with Student			
Universe of Art & Historical Tressures  Land Bailding Building Improvements Site language Building Improvement Interpretation Interpretation Site language Building Improvements Site language Building Improvements Improvements Interpretation Site language Building Improvements Improvements Interpretation Site language Building Improvements Improvements Interpretation Site language Building Site language Build	Company of the control of the contro	0	
Works of At & Historical Treasures  Land Building & Building improvements Building & Building improvements Se improvements in Infrastructure Construction in Progress Amount Available in Debt Service Funds Construction in Progress Construction in Progress Amount Available in Debt Service Funds Construction in Progress Construction Payable Construction Construction Payable Construction			
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Investment in General Fund Assets  Total Liabilities and Fund Balance  ASSETS (LIABILITIES for Student Activity Funds  CURRENT ASSETS (Liab) for Student Activity Funds  Student Activity Fund Cash and Investments  Total Student Activity Cash and Investments  Total Student Activity Liabilities for Student Activity Funds  Reserved Student Activity Fund Balance For Student Activity Funds  Reserved Student Activity Fund Balance For Student Activity Funds  Total Student Activity Liabilities District with Student Activity Funds  Total Current Assets District with Student Activity Funds  Total Current Liabilities (Rold) District with Student Activity Funds  Total Current Liabilities (Rold) District with Student Activity Funds	714		
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Student Activity Fund Cast and Investments  Total Student Activity Current Asser For Student Activity Funds  CURRENT LIBBILITIES (400) For Student Activity Funds  Total Current Liabilities for Student Activity Funds  Total ASSETS (LIABILITIES District with Student Activity Funds  Total ASSETS / LIABILITIES District with Student Activity Funds  Total Current Lasers District with Student Activity Funds  Total Current Lasers District with Student Activity Funds  Total Current Liabilities (400) Birtict with Student Activity Funds  Total Current Liabilities (400) Birtict with Student Activity Funds  Total Current Liabilities (400) Birtict with Student Activity Funds  Total Current Liabilities (400) Birtict with Student Activity Funds  Total Current Liabilities (400) Birtict with Student Activity Funds	ites for student Activity rangs		
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CURRENT LABITIES (400) District with Student Activity Funds. Train Current Liabilities District with Student Activity Eurot.	vith Student Activity Funds	18,529,055	735,178
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TOTAL CULTERL LIABILITIES LASILICE WITH SCHOOL ACTIVITY FUNDS	ict with Student Activity Funds	0	
7 LONG-TERM LABILITIES (500) District with Student Activity Funds	District with Student Activity Funds		
58 Total Long-Term Liabilities District with Student Activity Funds	strict with Student Activity Funds		735,178
Reserved Fund Balance District with Student Activity Funds		0	
	on the second se		
51 Investment in General Fixed Assets District with Student Activity Funds 52 Total Liabilities and Fund Ratanos District with Student Activity Funds 7	isets District with Student Activity Funds	18,529,055	735 179

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# 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

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		i-tromes	(10)	(20)	(30)	(40)	(20)	(09)	( <u>2</u> )	(80)	(06)
۰	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
س ا	RCEBTS/REVENUES										
4	LOCAL SOURCES	1000	2,359,455	370,680	333,025	113,519	256,874	220,884	4,058	109,205	7,135
2	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
ဖ	STATE SOURCES	3000	1,948,655	436,549	0	273,830	36,075	0	0	49,603	0
7	FEDERAL SOURCES	4000	1,022,474	336,710	O	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		5,330,584	1,143,939	333,025	387,349	292,949	220,884	4,058	158,808	7,135
6	Receipts/Revenues for "On Behalf" Poyments 2	3998	1,515,987			Control of the contro					
9		Delever and	6,846,571	1,143,939	333,025	387,349	292,949	220,884	4,058	158,808	7,135
ĮΞ	88	needs			L id						
12	Instruction	2001	2,880,804				60,525			0	
55	Support Services	2000	1,621,063	916,839		354,567	123,063	108,043		76,972	0
4	Community Services	3000	23,571	0			102			0	
15	Payments to Other Districts & Governmental Units	4000	298,591	0	0	0	0	O		0	0
16	Debt Service	2000	0	0	341,743	60,725	0			0	0
17	Total Direct Disbursements/Sepandibures	A	4,824,029	916,839	341,743	415,292	183,690	108,043		76,972	0
18	Disbursements/Expenditures for "On Behalf" Payments	4180	1,515,987	0	0	0	0	0		0	0
19			6,340,016	916,839	341,743	415,292	183,690	108,043		76,972	0
2	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures	8	506.555	227.100	(8.718)	(27.943)	109.259	112.841	4.058	81,836	7,135
5	<u>, c</u>	***			77			, , , , , , , , , , , , , , , , , , , ,			
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2,5	4	7110	0			C C	Control Contro	C		•	An area or professional and the explanation
3 %	Abatement of the Working Cash Fund Transfer of Working Cash Fund Intercet	7120			<b>D</b>	<b>D</b>	-	0		0	0
27	4	7130	0	0	0		<b>O</b>			Ö	
i c	1	7140			C	Commence of the contract of th	•	-	•	C	C
S S	4	7150	0		O		•		<b>1</b>	•	
	1	7160		O						merekan	
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund			0							
	-	7170	Aire -		Secured Control of the Control of th		i.				
31	Fund										
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	64,548	0	0	101,220		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
35		7230	0	0	0	0		0	0	0	0
36		7300	0	0	0	0	0	0		O	0
37		7400			6,567						
38		7500			2,804	a Paragon					
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	2000			O						
8	Transfer to Debt Service Fund to Pay interest on Revenue Bonds	2700			0						
4	Transfer to Capital Projects Fund	7800	and the second s		and the second s	Section of the sectio	Abrama de saparendom com como como de menos especiales de la composición de la como como como como como como como com	0			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	O		And the second of the self-point of the second of the seco	0
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
44	Total Other Sources of Funds		64,548	0	12,371	101,220	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)								nor-lis		

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# 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

Wester Delivery         LEAD         LEAD         Control Control         First         Firs	L	V	0		_	ш	u	0		-		7
Control   Cont				(10)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)
For example the foundation to be contributed at the	<u>L</u>		Acct #	Educational	Operations &	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention &
A	7	Application and the contract of the contract o	~~~		Maintenance	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		Security	10 10 10 10 10 10 10 10 10 10 10 10 10 1			Safety
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Content   Cont	55	-	8420	0	Control of the contro			Charge de Plany (				
Teach of Secretary Control o	26		8430	0	0	erre p			0			
The sheeped by the interest of 648 B tueses — \$850	22		8440	5,572	0				0			
Control Manuel Product of Payments of Payments of Control Manuel Product of Payments of Payments of Control Manuel Product of Payments of Paymen	28		8510	0	0				0			
Other features of section 1 county of section 2 county of sectio	29		8520	0	0				0			
Figure 1	8		8530	0	0				0			
State   Court   Cour	9	_	8540	2,804	0				0			
Other Previous Pregiotal to Pay Interior Confidence and Section 6 of 6	62		8610	0	0	e entre						
Description of the Processe Processe of the Processes	83	_	8620	0	0							
Fund sharter Transfer Neight of Principal or Receive Bunds   854	9		8630	0	0							
Configuration to Revenue Briggold to Pay Interest on Pay Interest on Revenue Briggold Revenue Briggold to Pay Interest Pay Interest Province Pay Interest Pay I	8	ì	8640	0	0							
Court/Reinhuscement Relayed to Py interest on Revenue Bonds,   2720	99		8710	0	0	John High						
Order Received Perdicated to Receive Received Receiv	67		8720	0	0				anne (leite			
Fund Balance Transfers Fielget to Py Interests on Revenue Bonds, \$730	88	_	8730	0	0							
Table   Tabl	8	-	8740	0	0							
Control Network Protected to Part Secretaries   State	2		8810	0	0							
Other Newmans Pleaget to Pay for Capital Projects         8890         0	7	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0	at the const						
Fund Balance Tonaties Peleget to Pay for Capital Projects         S840         0	72	-	8830	0	0							
Train Other Source Fund to Pay Principal on ISSE Loans   8910   0   0   0   0   0   0   0   0   0	73		8840	0	0		American Commence of the Comme					
Cited Uses Not Classified Elevantee         60         0	74		8910	0	0		0	0	0			0
Total Other Uses of Funds   12,317   101,220   0   0   0   0   0   0   0   0   0	75		0668	0	0	0	0	0	0	0	0	0
Total Other Sources/Uses of Funds         52,177         0         12,371         101,220         0 <th< th=""><th>9/</th><th>and all all and</th><th></th><th>12,371</th><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th></th<>	9/	and all all and		12,371	0	0	0	0	0	0	0	0
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)         558,732         227,100         3,653         73,277         109,259         112,841         4,058         81,836           Fund Bulances without Student Activity Funds - Live 5 of Fund Bulances without Student Activity Funds - Live 30, 2022         3,075,837         764,463         66,031         439,869         147,429         399,254         17,743         335,940           Other Changes in Fund Bulances - Live 30, 2022         3,075,837         764,463         69,684         513,146         256,688         512,095         21,801         417,776           Student Activity Funds Surdent Activity Funds         172,167         7,244         8,668         512,095         21,801         417,776           Student Activity Discrete Receipts/Revenues         172,167         7,244         8,668         512,095         21,801         417,776           Total Student Activity Discrete Receipts/Revenues         1,22,21         1,22,401         417,776         1,22,21         1,22,21         1,22,21           Total Student Activity Discrete Receipts/Revenues         1,22,21         1,22,401         1,22,401         1,22,401         1,22,401         1,22,401         1,22,401         1,22,401         1,22,401         1,22,401         1,22,401         1,22,401         1,22,401	7	Total Other Sources/Uses of Funds	200 Company	52,177	0	12,371	101,220	0	0	0	0	0
Fund Balances without Student Activity Funds - Luly 1, 2021         2,517,105         537,363         66,031         439,669         147,429         399,254         17,743         335,940           Other Changes in Fund Balances - Increases (Decreases) (Dec	78		er-e-turn.s	558,732	227.100	3.653	73.277	109.259	112.841	4.058	81.836	7,135
Other Changes in Fund Balances - Increases (Decreases) [Describe & Itemize)         764,463         69,684         513,146         256,688         512,095         21,801         417,776           Fund Balance without Student Activity Funds - Link 1, 2021         172,167         172,167         172,167         172,167           Student Activity Funds Balance - Link 3, 2021         172,167         165,524           DISBURSING Expenditures Activity Distribution Expenditures Activity Distribution Expenditures Activity Distribution Expenditures Activity Distribution Expenditures Activity Fund Balance - Link 30, 2022         184,934	9			2 517 105	237,25	66.031	098 057	967 271	756 668	17 743	076 588	46 660
Fund Balances without Student Activity Funds - June 30, 2022         3,075,837         764,463         69,684         513,146         256,688         512,095         21,801         417,776           Student Activity Fund Balance - July 1, 2021           RECEIPTS REVENUES - Student Activity Funds           Total Student Activity Funds           Total Student Activity Direct Receipts/Revenues           DISBURSEMENTS/EXPENDITURES - Students Activity Funds           Total Student Activity Discussments/Expenditures           Total Student Activity Fund Balance - June 30, 2022           Student Activity Fund Balance - June 30, 2022	2 8	4		CO4/14C/2	, , , , , , , , , , , , , , , , , , ,	100,00	COOLOCK					
Student Activity Fund Balance - July 1, 2021  RECEIPTS/REVENUES - Student Activity Funds  Total Student Activity Direct Receipts/Revenues  DISBURSEWENTS/EXPENDITURES - Students Activity Funds  Total Student Activity Disbursements/Expenditures  Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures  Student Activity Fund Balance - June 30, 2022	81	Control of the contro		3,075,837	764,463	69,684	513,146	256,688	512,095	21,801	417,776	53,795
Student Activity Fund Balance - July 1, 2011 RECEIPTS/REVENUES - Student Activity Funds Total Student Activity Direct Receipts/Revenues DISBURSEMENTS/EXPENDITURES - Students Activity Funds Total Student Activity Disbursements/Expenditures  Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures Student Activity Fund Balance - June 30, 2022	2 5		ľ					200				
Total Student Activity Direct Receipts/Revenues DISBURSEKMENTS/EXPENDITURES -Students Activity Funds Total Student Activity Disbursements/Expenditures Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures Student Activity Fund Balance - June 30, 2022	္မွ	RECE		1/8,691								
DISBURSEWRENTS/EXPENDITURES -Students Activity Funds  Total Student Activity Disbursements/Expenditures  Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures  Student Activity Fund Balance - June 30, 2022	8	Total Student Activity Direct Receipts/Revenues	1799	172.167								
Total Student Activity Disbursements/Expenditures  Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures  Student Activity Fund Balance - June 30, 2022	88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3 Student Activity Fund Balance - June 30, 2022 18	8	Total Student Activity Disbursements/Expenditures	1999	165,924								
Student Activity Fund Balance - June 30, 2022	90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures	The lot of the	6,243								
	9	Student Activity Fund Balance - June 30, 2022	Pro June	184,934								
	35											

# 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

L	A	8	0	a	Е	F	9	I	_	٦	ス
			(10)	(20)	(30)	(40)	(05)	(09)	(70)	(80)	(06)
7	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	<b>To</b>	Fire Prevention & Safety
98	94 LOCAL SOURCES	1000	2,531,622	370,680	333,025	113,519	256,874	220,884	4,058	109,205	7,135
92	95 HOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	96 statesources	3000	1,948,655	436,549	0	273,830	36,075	0	0	49,603	0
6	97 PEDERAL SOURCES	4000	1,022,474	336,710	0	0	0	0	0	0	0
88	Total Direct Receipts/Revenues	- Nandager - va	5,502,751	1,143,939	333,025	387,349	292,949	220,884	4,058	158,808	7,135
66	Receipts/Revenues for "On Behalf" Poyments 2	3998	1,515,987	0	0	0	0	0		0	0
100	0 Total Receipts/Revenues	J. rootes,	7,018,738	1,143,939	333,025	387,349	292,949	220,884	4,058	158,808	7,135
5	101 DISBURSEMENTS/EXPENDITURES (with Soudent Activity Funds)							en d			
102	102 Instruction	1000	3,046,728				60,525				
103	103 Support Services	2000	1,621,063	916,839		354,567	123,063	108,043		76,972	0
104	104 Community Services	3000	23,571	0		0	102				
105	105 Payments to Other Districts & Governmental Units	4000	298,591	0	0	0	0	0		0	0
9	106 Debt Service	2005	0	0	341,743	60,725	0			0	0
107	7 Total Direct Disbursements/Expenditures		4,989,953	916,839	341,743	415,292	183,690	108,043		76,972	0
108	B Disbursements/Expenditures for "On Behalf" Payments	4180	1,515,987	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		6,505,940	916,839	341,743	415,292	183,690	108,043		76,972	0
110	Excess of Direct Receipts/Revenues		512,798	227,100	(8,718)	(27,943)		112,841	4,058	81,836	7,135
7	111 OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)								100		
112	112 OTHER SOURCES OF FUNDS (7000)										
113	3 Total Other Sources of Funds	t-windered	64,548	0	12,371	101,220	0	0	0	O	0
114	114 OTHER USES OF FUNDS (8000)		A Company of the Comp				The second secon		The second secon	American State of the Control of the	
115	Total Other Uses or Personal Control of Cont		12,371	0	О	O	0	0	0	0	0
116	Total Other Sources/Uses of Funds	And Street	52,177	0	12,371	101,220	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2022		3,260,771	764,463	69,684	513,146	256,688	512,095	21,801	417,776	53,795

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

L	V					2	0			1	4
<u></u>			) [6]	000	<u>ا</u> ا	(40)	5 (5)	L (99)	(02)	(80)	\(\frac{1}{2}\)
1		-					Municipal		The second secon		
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
"	RECEIPTS/REVENUES FROM LOCAL SOURCES (1990)				_		Aumac				
) 4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100		September 1							
2	Designated Purposes Levies (1110-1120) 7		1,718,561	348,688	331,862	899'68	112,836	O	3,995	107,927	986′9
9		1130	366'£	0	er ain.						
-	$\dashv$	1140	24,910	0		0	0	0			
<u> </u>	FICA/Medicare Only Purposes Levies	1150					117,738				
2   ج	Area Vocational Construction Purposes Levy Summer School Purposes Levy	1160	C	0	0			0			
Έ	Other Tax Levies (Describe & Itemize)	1190	0				O			O	
12	Total Ad Volem Taxes Levied By District	The second second	1,747,466	348,688	331,862	899'68	230,574	0	3,995	107,927	986′9
13	PAYMENTS IN LIEU OF TAXES	1200									
4	Mobile Parameter Privilege Tay Transport Control of the Control of	1210	4,082	815	778	209	539	0	6	252	16
5	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	
9	Corporate Personal Property Replacement Taxes	1230	474,922	0	0	0	24,996	0	0	0	0
<u> </u>	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	
2	Total Payments in Lieu of Taxes		4/9,004	815	8//	607	¿\$5,¢2	0	6	797	
9	Uniton	230							200		
3 8	Regular - Turtion from Pupils or Parents (in State)	1311	0					parama da			
7 8	Regular - Lutton from Other Districts (in State)	1512	0		participal						
3 12	Regular - Turkon from Other Sources (In State)	1314	0		Applica						
3 2	Summer Sch - Tuition from Publis or Parents (In State)	1321	0 0		e destruje		*******				
25	Summer Sch - Tuition from Other Districts (in State)	1322	0	de grade en en							
56	Summer Sch - Tuition from Other Sources (In State)	1323	0		April 100						
27	7 Summer Sch - Tuition from Other Sources (Out of State)	1324	0						orania;		
88	CTE - Tuition from Pupils or Parents (in State)	1331	0	enses.			diam'r				
23	CTE - Tuition from Other Districts (In State)	1332	0								
ကျ	CTE - Tuition from Other Sources (in State)	1333	0	ere e							
ल	CTE - Tuition from Other Sources (Out of State)	1334	0								
8	Special Ed - Tuition from Pupils or Parents (in State)	1341	0								
8	Special Ed - Tuition from Other Districts (in State)	1342	0								
δ, ς	Special Ed - Tuition from Other Sources (In State)	1343	0								
3 8	Special Ed Lution from Unit Sources (Out of State) Adult - Tuition from Dunit or Parent (in State)	1351	)		8-2						
37	Adult - Tuition from Other Districts (In State)	1352	0		eta pirtura						
జ	Adult - Tuition from Other Sources (in State)	1353	O		Ajjaril						
33	Adult - Tuition from Other Sources (Out of State)	1354	0								
各	O Total Tuition	A CONTRACTOR OF THE PARTY OF TH	0		a Pasidos						
4	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (in State)	1411				0					
5	Regular - Transp Fees from Other Districts (In State)	1412		alergu		0					
4	Regular - Transp Fees from Other Sources (in State)	1413				0					
₹ 4	Regular - Transp Fees from Co-curricular Activities (in State)	1415				0					
7	negular i i dispirez ivoli Otilei Solices (Ott.o) sidate)	1470				0					
4	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
4	Summer Sch - Transp. Fees from Other Sources (in State)	1423				0					
200	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (in State)	1431				0					
25	CTE - Transp Fees from Other Sistings (Inc.) State  CTE - Transp Fees from Other Sistings (Inc.) State  Committee of the Comm	1432	g-seyrelia			0		Anyona			
23	CTE - Transp Fees from Other Sources (In State)	1433				0		Acres	Saligno.		

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

	With the state of			c		U				-	7
<u> -</u>		3	(10)	(20)	(30)	(40)	(05)	(09)	(20)	(80)	(06)
1_			The second secon				Municipal				
~	Description (enter wrote bollars)	Act #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
33	_	1441				0					
8	_	1442				22,410					
کا ت	-	1443				0					
ဂ္ဂါ	<u>.</u>	1444				0					at leasing
8 8	Adult - Transp trees from Pupils or Parents (in State)  1. Adult - Transp Expection Other District In State)	1451							949-24-0		
3 6	-	1453				D					
8	+	1454				0 0			direct force		
63	-					22,410					
2	3	1500							Acquel		
65	Interest on Investments	1510	9,653	3,088	385	1,232	765	1,042	<b>54</b>	1,026	133
99	Gain or Loss on Sale of Investments	1520	0	0	0	0	· ·	0	0	0	0
67	Total Earnings on Investments		9,653	3,088	385	1,232	765	1,042	54	1,026	133
98	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	9,151								
2	Salestonemonical Section of the second of th	1612	O								
7	Sales to Pupils - A la Carte	1613	0						A registration		
72	-	1614	0								
<u>ان</u>	+	1620	7,850								
4 1	4	1690	O CT								
1	_		T00'/T								
<u></u>	<b>3</b>	8									
= 6	<del>-</del>	1711	23,295	0							
<u>۱</u>	4	1719	1,981	0							
2 8	Port Commission and the contract of the contra	1720	38,897	0							
2	+	1790		Control of adjustment water (Section ) to province and the control of the control							
2	+	1799	731 771								
3 8	4	T/22	64 173	C							
2	1		736.340								
ž	E	1800									
3 8	-	1811	17 GEN								
84	1.	1812	0								
88	ļ.,	1813	0								
8	Rentalis - Other (Describe & Literation)	1819	0								
8	_	1821	0								
6		1822	0								
8	-	1823	0		Managara ya						
8	1	1829	0								
22 5	-	1890	986								
S		A CONTRACTOR OF THE PARTY OF TH	18,646								
96	OTHER REVENUE FROM LOCAL SOURCES	1900	The second secon								
97	_	1910	300	0							
8	-	1920	223	18,089	0	0	0	0	0	O	0
66	1	1930	the case of the constraint constraint and the constraint of the co	0	0	0	0	0	0	0	0:
	_	1940	0	0		0		Control of the Contro			and the second s
5 3	-	1950	99	0	0	0	0	0		0	0
3 5	ì	1960	O	0	0	0	0	0	0	0	0
3 2	JUNES EUGENORINGENON FEED	1980	076'/	C .	C		C	C .	C	•	
105	i	1983	<b>,</b>	•	0	> A Company of the Continue of	•	219.842	**************************************	•	F
	1									70,000	

	A	8	S	٥	Ш	ш	9	I	_	ſ	¥
			(10)	(20)	(30)	(40)	(05)	(09)	(02)	(80)	(06)
7	Description (Enter Whole Dollars)	Acet #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
106	Polyment from Other Districtions of the Control of	1991	8,991	0	0	0		0			
9	Sale of Vocational Projects	1992	4,265	A CONTRACTOR OF THE CONTRACTOR							
108		1993	0	0	0	0		0		0	0
109	1	1999	1,747	0	0	0	0	een ets still hootstaanstaanstaanstaanstaanstaanstaanst	0	0	0
2	diane		23,512	18,089	0	0	u-and	219,842	0	0	0
Ξ	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	2,359,455	370,680	333,025	113,519	256,874	220,884	4,058	109,205	7,135
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	, C31631				pro-terison				
1 2	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)		2010012								ilio Esta
1											Construction and Construction of Construction Construction
114		2100	0	0		0	BASSA AND THE CONTRACTOR OF THE PARTY OF THE CONTRACTOR OF THE CON				
115		2200	0	O		O	To add the control of				
116		2300	0	0		0	0		Austria		
	/ Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0					
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)				in the second						
120	Evidence Based Funding Formula (Section 18-8.15)	3001	1,908,954	386,549	0	124,006	36,075			49,603	0
121	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	-			0	0
122		3030	0	0	0	0	O	0		0	0
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	- Carlon and Carlon	on the late of the		0	0
124	Total Unrestricted Grants-In-Aid		1,908,954	386,549	0	124,006	36,075			49,603	0
125	SRESTRICTED GRANTS-IN-AID (3100 - 3900)						and the second				
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	0			0					
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	0			0					
129	Special Education - Personnel	3110	0	0		0					
33		3120	0			0					
<u></u>	_	3130	0			0					
133	- 1	3145	0			0					
5		3199	0	0		0					
45.	Fotal Special Education	and the control of th	0	0		0			e asset, et		
135	CAREER AND TECHNICAL EDUCATION (CTE)	dani.									
136	CTE-Technical Education - Tech Prep	3200	0	O			0				
137	CTE - Secondary Program Improvement (CTEI)	3220	12,224	0	e e e e e e e e e e e e e e e e e e e		0				
138	CTE - WECEP	3225	0	O			0				
139	CTE - Agriculture Education	3235	9,155	0	edro a s		0				
140	CTE - Instructor Practicum	3240	0	0			0				
141	CTE - Student Organizations	3270	0	0			0		CONTRACT.		
142		3299	0	0			0		***************************************		
143	Total Career and Technical Education	de casa de la casa de	21,379	0			0				
144	BILINGUAL EDUCATION	original a							erd von Afrik		
145	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
147	Total Bilingual Ed	uda er	0				0				

	A	B	၁	O	Ξ	u.	9	Ι		ŋ	×
-			(10)	(20)	(30)	(40)	(05)	(09)	(20)	(80)	(06)
~	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
148	or an anterior control of the second control	3360	7,316								
149	School Breakfast Initiative	3365	0	0							
120	Driver Education	3370	10,056	0							
151	Adult Edit (from inches) inches in the control of t	3410	0	0	0	0	0	0	0	0	0
152	Adult Ed - Other (Describe & Itemize)	3499	0	0		0	~ ~~	0		0	
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500	0	0		119,544	0				
155	Transportation - Special Education	3510	0	0		30,280	0				
156	Transportation - Other (Describe & Itemize)	3599	0	0		0	Constitution of Constitution and Constitution of Constitution				
157	Tourism proposer, and the second seco		0	0		149,824	O				
158	Learning improvement of the properties of the control of the contr	3610	0								
159	Scientific Literace Commercial Printed and Commercial Printed Commerci	3660	0	0		0	0				
160	Trus not the contractive close to contract the contractive contractive contractive contractive close to contractive close to contractive c	3692	0			0	0				
161	Early Childhood - Slock Grant.	3705	0	0		0					
162	Chicago General Education Block Grant	3766	0	0		0	0				
163	Chicago Educational Services Block Grant	3767	0	0		0	0				
162	School Safety & Educational Improvement Block Grant	3775	0	0	0	O	0	0			O December of the control of the con
165		3780	0	0	0	0	0	0			0
166		3815	0			0	Section 1 and 1 an	many control of the c			
167	Extended Learning Opportunities - Summer Bridges	3825	0			0					
168	Infrastructure (my provements - Planning/Construction	3920		0				0			
169	School infrastructure and advisor to the property of the prope	3925	land.	20,000				0			0
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	950	0	0	0	0	0	0	0	0
171	Total Restricted Grants-In-Aid		39,701	20,000	0	149,824	0	0	0	0	
172	promote the control of the control o	3000	1,948,655	436,549	0	273,830	36,075	0	0	49,603	
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	perior francesconduction and the contract of t	4001	0	0	0	0		0	0	0	0
176		4009	(	(	(	(				(	\$1000 Pdv. 1400 B
12	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt	The second secon	0	0	0			0	0	0	O
178	~~										
179	Head Start	4045	0						eranda Sand		
180	Construction (Impact Aid)	4050	0								
181	MAGNICATION CONTRACTOR	4060	0	0		0	0				
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Iremizal	4090	53 130	C		c	C	•			C
183			53 139	0 0		0		0			0
	2	6	William Willia	Section of the sectio		The second section of the Control and the second second section (1975)	Section of the sectio				A CONTRACTOR OF THE PROPERTY O
184	20.6										
185											
8	- 3	4100	0	0		0	0				
187	Title V - District Projects	4105	0	0		0	0				

Comparison   Com		A	В	С	D	ш	Ŧ	9	Ι		٦	ᅩ
Particulation from which classes are consistent with classes and consistent with classes are consistent with cla	-			(10)	(20)	(30)	(40)	(05)	(09)	(70)	(80)	(06)
10.   1.   1.   1.     1.	^	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tot	Fire Prevention & Safety
	188	Title V - Rural Education Initiative (REI)	4107	0	0		0	4			-	
Control   Cont	189	Title V - Other (Describe & Itemize)	4199	0				0				
Part Section   Part	3	- 18		0	0		0	0				
Part	5	FOOD SERVICE		- Paris in Paris de la Company								
Page 1991   Page 1992   Page 1993   Page	192	Breakfast Start-Up Expansion	4200	0				0				
Comparison   Com	3 5	National School Lunch Program	4210	205,973				0				
Chicago Marco Control Contro	104	SPECIAL WILK FLOGRAM  STATEMENT OF THE SPECIAL PROPERTY OF THE SPECIAL PROPERT	4215	0 000				0				
Contract Active Contract Con	198	Summer Food Service Program	4225	716,04								
Control   Cont	197	Child and Adult Care Food Program	4226	0				0				***
Triangle	198	THE ARTHUR THAN THAN THE	4240	0								
Interview   Inte	199		4299									
The Line Line Line Line Line Line Line Lin	8	Total Food Service		246,885				0				
The Light Content is Agricult ( Fire Light Content is Agricult (	201	THE CONTRACTOR OF THE CONTRACT	Project day									
The 1-to tentioner, believed, Points (1994)	202		4300	168,445	0		0	0				
Tree 1 - Tree part Educates   2492   21,225   0   0   0   0   0   0   0   0   0	8	s vertebber (V.) a pri i representata i medicali i se vertebber i di Grandi accessos del constituto del constit	4305	0	0		0	0				
The First Color Technical Scalarination   1,599   19,937   19,93	202		4340	0	0		0	0				
THE VERNET STATE	500		4399	21,526	0		0	0				
The First National Autobiance Confidence Control Con	3	Total Title !		189,971	0		0	0				
Tite V. State features for channed content and the V. State features for channed for channed content and the V. State features features for channed content and the V. State features f	207										· Spireting	
Title V C bit Education   C bit C	808	en i ett järde ja de järjätä kelli ja ettera ona etteläänäjä tärjä en järjä tärjä ja ona ona ona ona ona ona o	4400	2,936	0		0	0			en naveline	
Tear Face   Control Exercise	200	el des dispulses de la descripción de la company de descripción de la company de la co	4421	0	0		0	0				
Free State (author) Precision of the St	211		4433	2,936	0		0	0				
ref. Spec (struction: Protections) Frequency         460         7,015         0 <t< td=""><th>212</th><td>FEDERAL - SPECIAL EDUCATION</td><td></td><td></td><td></td><td></td><td>And the second s</td><td></td><td></td><td></td><td></td><td></td></t<>	212	FEDERAL - SPECIAL EDUCATION					And the second s					
Feet Speet Education - Declaration - Speed	213	and the state of t	4600	7,015	0		0	O				
For - Spece Education - Libb Flow Minough         4820         241,422         0	214		4605	0	0		0	0				
Fee Sec Secretarion. Disk. A December 1 4525 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	215		4620	241,422	0		0	0			et arrivat	
Feel Specification (DAL Objectedmay)         6450         0	2 2		4625	0	0		0	0				
Test Section State Later After Decime & Hemited)         459 State Sta	717	And the first of the selection of the se	4630	0	0		0	0			and the	
CFT: PERMONE         CFT: PERMONE<	210	eregilecentilise (MASA)	4659	0	0		0					
CIT: Teretrins. Tribe lift (Freeh Prep)         4770         38,263         0	3 6	TOTAL TENERAL SPECIAL CARLESTON		/C+/O+7			D					
CFT. Other [Describe & Itemies]         4799         0	221		4770	38.763	Commence of the commence of th							
Trobal CTF. Perfetts         Stage Section of State And Mark Education Stabilization         Stage Section Section Stabilization         Stage Section Section Stabilization         Stage Section Section Section Stabilization         Stage Section Sec	222		4799	0	O			0				
Fockeral - Adult Education         4810         0	223	Total company of the properties of the propertie	And the second s	38,263	O			O				
ARRA - General State Ad - Education Stabilization         4850         0	224		4810	0	0			0			The second secon	
ARRA - Title I - Neuptroble         4551         0 <th< td=""><th>\$22</th><td>and the second of the second contract was the second of th</td><td>4850</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td></td><td>0</td><td>0</td></th<>	\$22	and the second of the second contract was the second of th	4850	0	0	0	0	0	0		0	0
ARRA - Title I - Neglected, Private         4853         0	976	TO CONTROL TO THE WIRE MADE OF THE TO THAT WITH DISPLANATION CONTROL TO YOUR CONTROL YOUR CONTROL TO THE TOTAL CON	4851	0	Branch Control of Management and Control of the Con		O	O				
ARRA-Title I School Improvement (Part A)         4854         0 <th>228</th> <td></td> <td>4852</td> <td></td> <td></td> <td>0</td> <td>0</td> <td></td> <td></td> <td></td> <td></td> <td></td>	228		4852			0	0					
ARRA- Title I - School improvement (Section 1003g)         4855         0	229	A PRINCIPAL AND THE CONTRACT C	4854	0	0	0	0	0	0		0	
ARRA- IDEA - Pract B - Preschool         4856         0	230		4855	0	0	0	0	0	0		0	
ARRA- IDEA - Part B. Flow-Through         4857         0	231		4856	0	0	0	0	0	0		0	
ARRA- Title IID - Technology-Formula         4862         0	232	SE ANTIGORISMO TONOTONO TO THE SEASON AND ANTIGORISMO SEASON SEAS	4857	0	0	0	0	0	0			
ARRA - Title III - Technology-Competitive         4861         0         0         0         0         0         0           ARRA - Mickinney - Vento Hondless Education         4863         0         <	233	Commission of the commission o	4860	0	0	0	0	0	0		0	-
ARRA - Mickinney - Vento Homeless Education 4862 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	234	and and department of an account of the contract of the contra	4861	0	0	0	0	0	0		0	
Impact Ain Computation Carity   Computation Carit	236		4862	0	0		0	0				
Impact Aid Competitive Grants	237	to de Control of the American departs of the Control of the Contro	4864	0	0	0	0	0	0		0	0
Qualified Zone Academy Bond Tax Credits	238		4865	0				O Transfer (Indian Committee of	O			0
	239		4866	0	0	0	0	0	0		0	0

	A	8	ပ	۵	ш	ட	9	Ι		~	~
			(10)	(20)	(30)	(64)	(20)	(09)	(70)	(80)	(06)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
240	Qualified School Construction Bond Credits	4867	O	0	0	0	0	0		0	0
241	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
242	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
243	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
244	Other ARRA Funds - III	4871	0	0	0	0	0	0		0	0
245	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
246	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
247	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
248	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
249	Other ARRA Funds VIII	4876	0	0	0	0	0	0		0	0
250	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
251	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
252	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
253	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
254	Total Stimulus Programs		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	0			0	0				
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	0			0	0				
259	McKinney Education for Homeless Children	4920	0	0		0	0		teranian		
260	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0		Action of		
261	Title II - Teacher Quality	4932	17,208	0		0	0				
262	Federal Charter Schools	4960	0	0		0	0				
263	State Assessment Grants	4981	0	0		0	0				
264	Grant for State Assessments and Related Activities	4982	0	0		0	0				
265	Medicaid Matching Funds - Administrative Outreach	4991	18,628	0		0	0				
566	Medicaid Matching Funds - Fee-for-Service Program	4992	5,364	0		0	0				The state of the s
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	201,643	336,710	Andrew Co. Comments of the Control o	0	0	0			0
268	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		969,335	336,710	O	0	0	0		0	0
269	Total Receipts/Revenues from Rederal Sources	4000	1,022,474	336,710	O	0	0	0	0	0	0
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)	- Officers	5,330,584	1,143,939	333,025	387,349	292,949	220,884	4,058	158,808	7,135
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		5,502,751	1,143,939	333,025	387,349	292,949	220,884	4,058	158,808	7,135

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

Page 16

r				-								-
-	W		(100)	000	(300)	1400)	ر200	(009)	(002)	(800)	(006)	7
- 2	Description (Enter Whole Dollars)	# # # # # # # # # # # # # # # # # # #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
m	10 - EDUCATIONAL FUND (ED)		The second secon	And the second s	government in the second second	Particular and the second seco	The second secon	The second secon	Control of the Contro		y control of the cont	
4	INSTRUCTION (ED)	1000	econicione relicionamente escribir america									
2	separation of the control of the con	1100	1,969,401	137,771	49,324	87,295	57,655	20		0	2,301,496	2,274,477
9	Tuition Payment to Charter Schools	1115								A STATE OF THE STA	0	0
7	Pre-K Programs	1125	0	0	0	5,706	0	0	0	0	5,706	0
ω (	Special Education Programs (Functions 1200-1220)	1200	225,330	14,092	521	2,177	0	0	0	0	242,120	243,850
n ç	Special Education Programs Pre-K	5221	0	0	0	0	0	0 0	0	0	000 000	0 00, 55,
2   5	Refrieudal and Supplierrefrair Figgraffs N-12.  Demodical and Create the Control of the Control	2761	709'601	07//1	D	0	And the property of the proper	0			056,621	104,621
=  2	Neuroda and Supplemental Floridation Florida Adult/Continuine Education Programs	1300	0	0	0	0	0		<b>&gt;</b> C	> C	0 0	0 0
1 65	THE POPTAMS	1400	12 576		3 982	31 266	595 5	0	0 0	0	53.169	54.795
14	Interscholastic Programs	1500	82.458	12	28.677	4.749	0	2.296	0	0	118.305	133.190
15	solven intercentation in the second of the s	1600	8,572	954	0	<b>19</b>	0	0	0	0	65'6	10,026
16	Gifted programs of the control of th	1650	0	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	23,288	0	2,205	0	0	0	0	0	25,493	26,790
138	Bilingue Programment Commence	1800	0	0	O	0	0	0	0	0	0	0
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
ន	Pre-K Programs - Private Tuition	1910						0			0	0
2	Regular K-12 Programs - Private Tuition	1911			Mana			1,524	e region		1,524	2,000
2	Special Education Programs K-12 - Private Tuition	1912						0			0	0
2	Special Education Programs Pre-K - Tuition	1913		- Annualis				0			0	0
4 2	Remedial/Supplemental Programs K-12 - Private Iultion	1914									7	O
C) K	Kemedial/Supplemental Programs Pre-K - Private Luition Adult/Continue Education December Tuition	1915			2 4-199			5 0			) O	
3/2	Addit Continuing Education Fig. 1 1981 - Fivare Tourist.	1917						0			-	
1 8	CIL TIUGIGIIIS - FIVALE TUILOII minimimentyminenteeneeneeneeneeneeneeneeneeneeneeneen	1010							Aplanta.			
श्रीह	IIITEISCHOGSUC FIORTAINS - FINATE LUMIOTI  SENSONNESSEN STANDARFEN	1919			Ho to			0			0 0	0 0
3 8	JALINETS JAKOOL IN DEGENIS TO IVAGE I DIKINI Operanse menemenen menemenen menemenen menemene	1920				Artemon		0			0 0	
3 6	Silingual Programs - Private Tuition	1921						0	ebelevne		0	0
32	Truants Alternative/Optional Ed Progms - Private Tuttion	1922						0			0	0
33	Student Activity Fund Expenditures	1999						165,924			165,924	120,000
8	Total Instruction <sup>10</sup> (without Student Activity Funds)	1000	2,427,227	170,688	84,709	131,260	63,050	3,870	0	0	2,880,804	2,868,529
33	Total Instruction <sup>10</sup> (with Student Activity Funds)	1000	2,427,227	170,688	84,709	131,260	63,050	169,794	0	0	3,046,728	2,988,529
<b>9</b>	SUPPORT SERVICES (ED)	2000				missions						
37	SUPPORT SERVICES - PUPILS		The second secon	· fax		enitoria						
88	Attendance & Social Work Services	2110	63,918	6,327	0	340	0	0	0	0	70,585	72,250
စ္တ	Guidance Services	2120	83,746	6,577	0	178	0	0	0	0	90,501	90,855
<u> </u>	Health Services  Denoted controls	2130	37,851	0	246	520	5,995	634	0 0	0	45,246	46,810
42	Speech Pathology & Audiology Services	2150	77.581	6.887	0	0	0	0	0	0	84,468	87,834
43	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	3,005	5,384	0	0	0	0	8,389	12,500
44	Total Support Services where the services is the service of the se	2100	263,096	19,791	29,993	6,422	5,995	634	0	0	325,931	343,249
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Inprovement of instruction services	2210	261	5,750	16,309	2,663	0	750	0	0	25,733	44,951
47	Educational Media Services	2220	110,506	6,419	17,738	60,246	22,206	0	0	0	217,115	226,307
48	Assessment & Testing	2230	0	0	0	4,084	0	0	0	0	4,084	4,100
9	Total Support Services - Instructional Staff	2200	110,767	12,169	34,047	66,993	22,206	750	0	0	246,932	275,358
20	SUPPORT SERVICES - GENERAL ADMINISTRATION							And the second s			established to the control of the co	
25	Board of Education Services	2310	0	0	76,739	6,260	64,548	11,593	0	0	159,140	125,100
22 62	Executive Administration Services	2320	193,691	8,391	0	0	0 0	0	0 0	0	790'707	204,853
3	Jacob Charles Commission (Commission Commission Commiss	2361,	)	Company of the contract of the	)	D.		To be delicated to the second	> .	· Commence of the commence of	A CONTRACTOR CONTRACTO	Address of the second s
72	IOT HIMMUNITY SETVICES	2365	The state of the s		Highway Adding a property of the property of the second		ALL CONTRACTOR OF THE PROPERTY			All and the second seco	0	0
ß	Total Support Services - General Administration	2300	193,691	8,391	76,739	6,260	64,548	11,593	0	0	361,222	329,953
29	SUPPORT SERVICES - SCHOOL ADMINISTRATION									Art rate		

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

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	V	٥	ر		U		C	7		-		-
F			(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)	J
	Description (Enter Whole Dollars)	Funct	Salaries	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
2 2	Office of the Princinal Services	2410	312 880	25 136	Services	Materials		· C	Equipment	Benefits	340 183	374 908
28	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	O CTC	0	0	0	0	0	0	0
28	Total Support Services - School Administration	2400	312,880	25,12	319	1,858	0	0	0	0	340,183	374,908
9	SUPPORT SERVICES - BUSINESS			p		The second secon						
6	Direction of Business Support Services	2510	0	And distance of the second sec	0	0	0		0	0	O	0
62	Fiscal Services	2520	42,258	5,52	10,051	1,297	0	6	0	0	59,135	64,020
3 2	Uperation & Maintenance of Plant Services  Bunit Transportation Services	2540		0	0 0	454	0.0		0	0	454	0
92	I UPIN INTERNATION DE TYTES PROGRAMMENT AND PROGRAMMENT PROGRAMMENT PROGRAMMENT PROGRAMMENT PROGRAMMENT PROGRAMMENT PROGRAMMENT PROGRAMMENT FOOD SERVICES	2560	3.113	46	70.548	212.885	0	200	0	0	287.206	298.775
98	Internal Services	2570	0		0	0	0	0	0	0	0	0
67	Total Support Services - Business	2500	45,371	5,980	80,599	214,636	0	209	0	0	346,795	362,795
89	SUPPORT SERVICES - CENTRAL	louing the second						the control of the co				
69	Observation of Central Support Services	2610	0	0	0		0	O	0	0	0	0
2	Planning, Research, Development, & Evaluation Services	2620	0	0	O	0	0	0	0	0	0	0
7	Information Services	2630	0	0	0	0	0	0	0	0	0	0
72	Staff Services	2640	0	0	0	0	0		0	0	0	0
2	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
ŧ	Total Support Services - Central	2000	<b>o</b> (	0	0	0	0	0	0	0	<b>3</b>	0
2/9/	Under Support Services (Describe & Remize)  Total Support Services	2000	0 925.805	71.457	221.697	.0 296.169	92,749	13.186	0	0	1.621.063	1.686.363
_						001						connective and an analysis of the second of
	COMMUNITY SERVICES (ED)	2005	7,507	698	14,406	68/	0	0	0	0	23,571	31,813
80	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	400							rice von			
62	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)					erno						
8	Payments for Regular Programs	4110			0			0			O	0
8	Payments for Special Education Programs	4120			123,193	ewin (v.		0			123,193	123,213
22	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
3 3	Payments for C.E. Programs	4140			0			Para de Alexandra de de describerado de de decido a medida a medida de describerado de la confesiona de mando.			0	0
8 8	Payments for Community College Programs Other Described Programs	41/0			0 000				et an dayle		0	UUS,I
S	Uther Payments to In-State Govt. Units (Describe & Itemize)	615			8,709	or or power		0			8,709	8,750
8 6	Total Payments to Other Govt Units (in-State)	4100			131,902			0 (	raje imoju:		131,902	133,403
3 8	Payments for Regular Programs - Luition	4210						151 873			151 873	151 874
ő	Commence of the control of the contr	4730						Control			10	
8 8	Springston and the Carlo Control of the Carlo Ca	4740						857 E			857 £	4 000
91	Payments for Community College Programs - Tuition	4270						11,358			11,358	12,000
92	Payments for Other Programs - Tuition	4280						0			0	0
93	polyments properties to In-State Govt Units	4290						0	e truck-to		0	0
94	Total Payments to Other Govt Units -Tuition (In State)	4200						166,689			166,689	167,874
32	Payments for Regular Programs - Transfers	4310				e irana		0			0	0
ဇ္တ	Payments for Special Education Programs - Transfers	4320						0			0	0
26	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
86	Payments for CTE Programs - Transfers	4340						0	eo entre		0	0
ගි	Payments for Community College Program - Transfers	4370				pulvitorida		0			0	0
9	Payments for Other Programs - Transfers	4380			And the second s						0	0
5 3	Other Payments to in-State Govt Units - Transfers	4390			0	Trans-classic		0			0	0
	Total Payments to Other Govt Units -Transfers (In-State)	4500			0			0			0	0
	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
<u>\$</u>	Total Payments to Other Govt Units	4000			131,902			166,689			298,591	301,337
105	DEBT SERVICES (ED)	2000										
108	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
10	Tax Anticipation Warrants	5110						0			0	0
8 8	Tax Anticipation Notes	5120						0			0	0
123	Lorporate Personal Prop. Kepl. Tax Anticipation Notes	5130						5			2	2

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		1		*								
ŀ	A	n	) (3)		J 300	± 35	9	I 855	1004	1000	¥	
1	Doctoring Manager Manager Manager	eriori Mana	e e	(S)	(ans)	(400)	(Anc	<b>8</b>	(%)	(900)	8	· Jane
٠	DESCRIPTION (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Furchased	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Benefits	Total	Budget
130	State Aid Anticipation Certificates	5140							- A			- A-E-1974(*
111	1	5150						0			)	
112	2 Total Interest on Short-Term Debt	2100						0		· ····································	0	0
113		2300						0			3	
114	1	2000						0				0
115	S PROVISIONS FOR CONTINGENCIES (ED)	0009			Cambrill							0
	ì	-				And the second s	Agency confidence control control confidence of Solidolli.	And the state of t		Open control formation required for the children of the colored for the colore	annesse.	
19	o 1999) - The state of the stat		3,360,539	243,014	452,714	428,218	155,799	183,745	0	0	4,824,029	4,888,042
117	7 Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)	Maco solider	3,360,539	243,014	452,714	428,218	155,799	349,669	0	0	4,989,953	5,008,042
	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without	(without					Action of the contract of the					l de la constante de la consta
118	977			vinagencia).					XX.4-4-XX-		506,555	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)	(with								And the second s	512,798	
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000								Associa		
12,												
124		2100	C	C	c	O	0	0	C		0	C
125			The state of the s	Land of the second seco			West or seasonable first a mark comments as well as well.	Marie and the control of the control		The second section of the second seco		
126		2510	C	C	0	C	0	C	C	0	0	0
127		2530	0	0	O	O CONTRACTOR OF THE CONTRACTOR	206.203	0			206,203	206.20
128	1	2540	977.676	21,620	185 933	55.857	174 450		A CONTRACTOR AND A CONTRACTOR AND	de la companya de la	And the second s	al constant
129	į	2550	0	0	0		0	0	0	0		, all 1
130		2560					0		Annual and section of the section of			Andrew Control of the
131	Total Support Services - Business	2500	272,776	21,620	185,933	55,857	380,653	O		0	916,839	945,61
132	Other Support Services (Describe & Itemize)	2900	0	0		0	0	0		and the same	0	0
133	Carlo	2000	272,776	21,620	185,933	55,857	380,653	0			916,839	945,61
134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	D STATE OF THE STA		0	0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (0&M)	4000				e in easter						
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110	9(4)		The many statistical real parts from the second state of the secon			And whose every extraga applying with the expedition of the property of the pr			0	Control of the first of the first of the control of the con
138	Payments for Special Education Programs	4120	es (reserv		0			0			0	****
139		4140	American A American American American American A American American A American A American A A A American A A A A A A A A A A A A A A A A A A A		0	******		0			0	
140		4190	era Jay		0			0			0.0	
142	I of all Payments to Other Govt. Units (in-State)  Lower programment and the Covt. Units (in-State)  Payments to Other Govt. I laits (Out of State)	4100			0	arte-rise		0		plate from	O William Production (Notation (Nota	
143	1	4000			0			0			0	
144	õ	2000									The second secon	
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	enovied su monomolie med lidologischemister – vor a madrimosem-politikonomolie promot kalidistera albespilori mideopera I Tax Anticipation Warrants	5110	Over-10 E			Audam Ju		0			0	
147	ļ	5120	Care de					0			0	and the second
148		5130						0			0	0
149	ě	5140						0		March -	0	***************************************
150	_	5150			artieres-			0			0	
ō	1	2100						O			0	
152	DEBT SERVICE INTEREST ON LONG-TERM DEBT TO THE PROPERTY OF THE	2200			artinophia			0			0	0
	2	<b>809</b>		A Balance	Production of the Control of the Con						A Commence of the state of the	
			272.776	21,620	185.933	55,857	380,653	0	0	0	916,839	945,61
156											227,100	Service Charles of Alexander

				***************************************	*	**************************************		***************************************	Auraniana and a second			
ŀ	A	8	ပန္	0	ш	ц.	ပ	H		ر ا	<b>X</b>	7
	Description (Enter Whole Dollars)	# tung	(100) Salaries	(200) Employee Benefits	(300) Purchased	(400) Supplies &	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized	(800) Termination	Total	Budget
72/2	39 - DEBT SERVICES (DS)	err etc.		10.100	Services	Materials		man 4	Edupment	benents	nativity.	
	PAYMENTS TO OTHER DIST &	4000									Contractor of the Contractor o	
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)	accorden				P						
161	Payments for Regular Programs	4110										0
		4190										0
164		4000				er (i a davis		0	***************************************		0	0
165	DEBT SERVICES (DS)	2000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	i	5110				area aques		0			O CONTROL OF THE PROPERTY OF T	0
8 5	į	5120			****			0			0	0
2 6	Lorporate Personal Prop. Repl. 18X Anticipation Notes State Aid Anticipation Certificates	5140			Palenta Ang			0 0	ectore de constitue de la cons		0 0	0
2 =	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0	tion and		0	0
172	Total Debt Services - Interest On Short-Term Debt	5100			r (galanta d	eri e		0	in produce to		0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	280						17,890			17,890	15,085
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	2300				g la Parame						Personal security of the contract of the contr
174	(Lease/Purchase Principal Retired) 11		ggrad a riegol					373.853			323.853	314 785
175		2400						C. C.			0	14 800
176	13	2000			0			341.743			341.743	344,170
	PROVISION FOR CONTINGENCIES (DS)	0009										0
	Total Disbursements/ Expenditures				O Company of the Comp			341.743			341.743	344.170
2 0	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	Video and Section 1			>						(8 718)	
28	ie de	And the second s		All the second control of the second control	installed a collection of the collection and Collection and an adjustment of the collection of the col			the forest transfer of the section o	e de la companya del companya de la companya del companya de la companya del companya del companya del companya de la companya del com		(O1 / 10)	
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)				estado 1							
183	SUPPORT SERVICES - PUPILS					The second secon						And the second s
\$	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
185	SUPPORT SERVICES - BUSINESS	Application of the Control of these			The section of the se		And the second s	Section of the sectio			ten general and the second	
186	Pupil Transportation Services	2550	151,253	28,060	7,617	50,143	116,756	738	0	0	354,567	355,825
188	Uther Support Services (Describe & Remize)  Total Support Services		151.253	0 28.060	7617	50 143	116.756	738	<b>O</b>		754 567	355 875
	180	3000	damental and the second	0	0	0	0	0	0	0	0	0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	900			The second secon		The state of the s				The state of the s	
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)				A correspondence of the correspondence of th				COLOR SOL		dente en t	
192	Payments in the Regular property and the regular property of the regular prope	4110						0			0	0
193	Payments for Special Education Programs	4120			0	- Production of the Control of the C		0			0	0
192	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
25	Payments for CTE Programs	4140			0	**************************************					0	0
197	Charles for Community College Programs Other Payments to in-State Govt. Units (Describe & Itemize)	4190			0			0			70	0
198	Total Payments to Other Govt. Units (In-State)	4100	ni mim		0			0	residente de	Profession of the Control of the Con	O	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0	- Anna Anna		0	
, 200 700	Total Payments to Other Court Units Indiana In	8			0			0	innal e iku		0	0
201 <b>D</b>	DEBT SERVICES (TR)	2008		Systematics								
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
g	Tax Anticipation Warrants	5110		New York				0		navegå.	0	0
200	Tax Anticipation Notes	5120			e de la companion de la compan			0			The state of the s	0
3 8	Corporate Personal Prop. Repl. 13X Anniopation Mores  Carlo Anniopation Carlo Anniopation Carlo	5140		Stoffman, A.				<b>D</b>			D	0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150			manutary)			0			0	0
			-	STATE OF THE PERSON NAMED IN COLUMN NAMED IN C	with the second	Vermone With the state of the s	Sentitation of the sent of the	The part of the last of the la	**************************************		William Control of the Control of th	

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

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1	X		رواد	0 000	n 360	1000	2 3	L			۷ ا	اد
			600	(200)	(300	(000)	(2006)	(609)	8	6	(006)	
c	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
700	Tratal Debt Services - Interest On Short-Term Debt	8	ng mga ili pala	mem 45.4	Services	Materiars	**************************************	C		oedents	C	
200	16-2	2200	10 - 24 1		are out			11 132			11 132	, ,
	4	2300	-1					30747			3CT/TT	
210		Person			F 198			49 593	agential		79 503	c
211		2400	y travel					0			-	
212		2000			=	errobilit		60,725			60,725	0
213	PROVISION FOR CONTINGENCIES (TR)	0009					6-1 S-2				description of the state of the	0
214	( )		151,253	28,060	7,617	50,143	116,756	61,463	0	0	415,292	355,825
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		eve.								(27,943)	The office of the second secon
2 3	SS/AW/GWITA MAINLYS IVECTOR OF THE CONTROL OF THE C	Ų										
7		2										
218				Section and the section of the secti							And a characteristic and a transfer of the left of the appropriate	described and a second
219	į	2110		52,269	erki apr						52,269	005'29
222	Cherk TOB/STITS  Charital Education Drograms (Functions 1700.1720)	1300		0.070							020 6	000 1
222	1	1225		0/0/6			er edi.				0/0/6	900,0
223	<u> </u>	1250		1.504			Sales in the sales of the sales				1.504	1,800
224	Remedial and Supplemental Programs - Pre-K	1275		0			au reas				0	0
225	Adult/Continuing Education Programs	1300		0	S						0	0
226	CTE Programs	1400		178							178	200
227	Interscholastic Programs	1500		2,974			an mintu				2,974	4,300
228	1	1600		203		Me Me					203	120
229		1650		0							0	0
730		1700		319							319	400
232	blingual Programs	350		0 0	Arton eller						0	0
233		900		50 575							0 505	79 320
	Ø	2000			Jean a		p. (1944)					
			e udings									
236	W.	2110		OFO			771			eper library	OPO	CLC .
227		2130		6/8							8/8	1,050
238	1	2130		6.335							1,133	8 800
239	1	2140		0							0	0
240	Speech Pathology & Audiology Services	2150		1,061		-tripales					1,061	1,600
241	Other Support Services - Pupils (Describe & Itemize)	2190		0	-7004	at account					0	0
242	- 1	2100		9,428					o.com		9,428	12,850
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF		e garage	Company of the compan					energy ship		and being	
244		2210		0			y-miny-tan				0	20
245	Educational Media Services	2220		7,575				***************************************			7,575	8,550
247	1	0000		7 575							0	009 8
0,0	15	3		6,64							c/c'/	00000
440	1	1990			mp release).						And the second s	makes the first property of the second
243		7370		0							0	0
520	$\perp$	2320		095'6							095'6	11,000
251	Special Area Administration Services	2330		0						-Auto	0	0
252		2361		0		ganian ganian	tomatela (123)				0	0
253	Risk Management and Claims Services Payments	2365		0		and mea-					0	0
254	Total Support Services - General Administration	2300		9,560							095'6	11,000
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION	Consensor Consensor							inarese.			
256	Office of the Principal Services	2410		22,803							22,803	18,600
257 258	Other Support Services - School Administration (Describe & Itemize)  Total Support Services - School Administration	2490		0 27 003							0 000 000	0 200
3	TOTAL SHEETING SCHOOLS STATE AND ALTHOUGH SHEETING STATE AND ALTHOUGH STATE AND ALTHOUGH SHEETING STATE AND ALTHOU	200		COO(33					All controls of the control		C00,22	10,000

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

259 SUPPORT SERVICES - BUSINESS
Print Date: 10/12/2022
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	V	a	ر	-			0			-	`	
-			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	1
ç	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
260	Direction of Business Support Services	2510		0	Selvices	Materials			reac some	penemis	0	0
261	į.	2520		6,942		Control of the Contro					6,942	8,000
262	Facilities Acquisition & Construction Services	2530		0							0	0
263	Operation & Maintenance of Plant Services	2540		44,811		de constant de la con					44,811	49,000
264	Pupil Transportation Services	2550		21,419		· Venime					21,419	23,500
265	Food Services	2560		525							525	15,500
266	i	2570		0							0	0
792	Total Support Services - Business	2200		73,697							73,697	96,000
768	SUPPORT SERVICES - CENTRAL							name and the second				
569	-	2610		0				Since energy			0	0
270	j	2620		0							0	0
27	Information Services	2630		0		g-stocker					0	0
7/7		2640		0							0	0
27.3	j	2660		0					gricogolia.		0	0
7/7	13	2092		0							0	0
2/5	į	2900		0							0	0
٥ ٧		2002		123,063		m-cost.					123,063	147,050
277	COMMUNITY SERVICES (MR/SS)	3000		102		ne/base			Service Service		102	0
278	278 PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000				The state of the s						
279	Payments for Regular Programs	4110										C
280	1	4120		0							C	0
281	-	4140		0 0							0	0
282	1	4000		0							0	0
283	ō	2000										
407	TO THE CANADA STANDARD CONTROL OF							Chapter of Manusch Contributions also a first plane and a				and the second s
200	Fax Anticipation Warrants  The Anticipation of the Commission of t	2110						Obstance of the property of the second polyment of the second polyme			0	0
2007	day Anticipation Notes	2170						The constitution of the state of the Control of the			O	0
288	COLDO ACA PERSONAL TODA NEDIT 184 MINICIPATION NOTES	0210						manufacture and the state of th			0 0	0 0
280	Section 2 and interplated to Continue 2 and the Con	5150						The second secon				0
362	Office (Consultation) and the Internation of the Internation of the International Inte	2005						-			0	0
	PROPERTY AND STANDARD BOTH TO STANDARD B	Š						>			•	
	Total Dichurceanant (Evanditures	3		002 601				The state of the s			ODJ COL	0
200	ij	The supplemental states		OCO COT							DCO/COT	016,022
282	1		Section of the Manager of Community on the Section of the Section					element (C. Therm. Cl. 10. sections is refer to 10.0 defined in con-	August Colonia and Discount and Administration of the State of the Sta		109,259	umerano consede filiale como consedence na
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS	Sentator										
298	positions were set at common disconnectional properties of the common of	2530	0	0	0	0	108,043	0	0	0	108,043	150,000
299	Other Support Services (Describe & Itemize)	2900	0	0	0	O	0	0		0	0	0
300	Total Support Services	2000	0	0	0	0	108,043	0	0	0	108,043	150,000
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)		(Mary was)	incode val						Michael		
ဗ္ဗ	Payments to Regular Programs (In-State)	4110			The state of the s						0	0
80	Payments for Special Education Programs	4120			0			0			0	0
g	Payments for CTE Programs	4140			0			0			0	0
900	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
	Total Payments to Other Govt Units	900			0			0			0	0
	PROVISION FOR CONTINGENCIES (S&C/CI)	8			And the section of th		Control of the Contro					0
3	11	*	0	0	0	0	108,043	0	0	0	108,043	150,000
5 5	EXCESS (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		A Company of the Comp	A Company of the American Company of the Company of						The state of the s	112,841	All and the second seco
312	70 - WORKING CASH (WC)											
513												

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

L		٥	J	c	L	L	_	3		_	2	
Ŀ			(100)	(200)	(300)	(400)	(005)	(009)	(200)	(800)	(006)	1
7	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	<u> </u>	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
314		-				And the second s						
316	Regular Programs	1100	0	0	O	0	0	0	0	0	10	0
317		1115		100	0				•	The state of the s	0	0
318		1125	0		0			0	0	0	0	0
319	Special Education Programs (Functions 1200 - 1220)	1200	0		0			0	0	0	0	0
320		1225	0		0			0	0	0	0	0
321		1250	0		0		mine a to a little and the control of the little and the later and and th	0	0	0	0	0
322		1275	0	0	0	0	0	0	0	0	0	0
32,4	Aduly Continuing Education Programs  CTE Broadons	1400	0 0		0			0 0	0	0 0	0 0	0
325		1500			0			0 0	0 0		0	0
326		1600			9 0			0	0 0	0 0	0 0	0
327		1650	0		0	Control of the Contro		0	0	0	0	0
328		1700	0		0			0	0	0	0	0
329	Bilingual Programs	1800	0	***************************************	0			0	0	0	0	0
330		1900	0		0			0	0	0	0	0
331		1910		uemas				O			0	0
332	Regular K-12 Programs Private Tuition	1911				garan-		0			0	0
333	Special Education Programs K-12 Private Tuition	1912				S. C.		O			0	0
334	Special Education Programs Pre-K Tuition	1913		loogie de la company de la com				0			0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0	0
336		1915		erodik				0			0	0
337		1916						0			0	0
338		1917						0	overelia ange		0	0
339		1918						0			0	0
340		1919						0			0	0
Ş	Gitte Friggains Frivate Futton Rillogual Departme Orivate Tuition	1920						<b>D</b>				
343		1922						0 0				
344		1001	•		•	C	c		c		0	
	SUPPORT SERVICES (TF)	2000				<b>O</b>	0	2	o.	2	0	
346	Support Services - Pupil	2100										
347		2110	0		0	0		0	0	0	0	0
348	Guidance Services	2120	0		0	0		0	0	0	0	0
349	Health Services	2130	0		0	0		0	О	0	0	0
320		2140	0	0	0	0	0	0	0	0	0	0
321		2150	0		0	0	\$2.000 pt. (1.000 pt.	0	0	0	0	0
352	٥	2190	0		0	0		0	0	0	0	0
က္က	- 11	2100	0		0	0		0	0	0	0	0
900 130	7	0077				Training and an artist and an artist and artist arti	A Company of the Comp					and district and and an arrangement of the second
35,0	inprovenien of instruction services	2220	0 0		0	0 0	0	0 0	0	0	0	0
357		2230			0	0		0	0	0 0	0	0 0
358		2200	0	CONTRACTOR OF THE PROPERTY OF	0	0	0	0	0	0	0	0
359	S	2300										
360	1	2310	0	Annual and the state of the sta	4,637	O	0	0	0	0	4,637	20,000
361		2320	0		0	and the state of t	0	0	0	0	0	0
362	Special Area Administration Services	2330	0		0		0	0	0	0	0	0
363	3	2361	0		0		0	0	0	0	0	0
364	į	2365	0	0	0	0	0	0	0	0	0	0
365	()	2300			4,637	editor and among the constitution of the	0	0	0	0	4,637	Z0,000
200	Support Services - School Administration	2400			C C		C C	C	0	-	C C	C
368	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0 0	0	0
2		-	,	i	,	,		7		***************************************	***************************************	

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

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The accompanying notes are an integral part of these financial statements

Print Date: 10/12/2022 Neoga CUSD linked aff-22-form

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430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	\$						The second secon			81,836	
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433	433 support services (IPAS)	2000		Pedav					Le mais			
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435	Facilities Acquisition & Construction Services	2530	0	0	0	0	O	0	0	0	0	5,000
436	Operation & Maintenance of Plant Services	2540	0	earth	0	0	0	0	0	0	0	0
437	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	5,000
438	Other Support Services (Describe & Itemize)	2900	0		0	0	0	0	0	0	0	0
439	Total Support Services	2000	0		0	0	0	0	0	0	0	5,000
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110										0
442	Payments to Special Education Programs	4120									A STEEL S.	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190							turs ego-v			0
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (PP&S)	2000		f-more			epinon a					
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT	e repeated										
447	Tax Anticipation Warrants	5110		en gr				0			0	O
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0	1000		0	0
449	Total Debt Service - Interest on Short-Term Debt	2100						0			0	0
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### Note 1 - Summary of Significant Accounting Policies

The District's accounting policies conform to the modified cash basis of accounting as defined by the Illinois State Board of Education Audit Guide and comply with regulatory provisions prescribed by the Illinois State Board of Education.

The financial statements have been issued using the Illinois State Board of Education's Annual Financial Report Forms and therefore do not include the financial statements as required by Government Accounting Standards Board Statement 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, in accordance with accounting principles generally accepted in the United States of America.

### A. Principles used to Determine Scope of Entity

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

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

The District is a member of the Eastern Illinois Area of Special Education Joint Agreement, which provides special education services for the member districts. Separate financial statements are available through the Eastern Illinois Area of Special Education office at 5837 Park Drive, Suite One, Charleston, IL 61920.

The joint agreement has 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 which would result in the District being considered a component unit of the entity.

### B. Basis of Presentation - Fund Accounting

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

District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds and account groups are used by the District:

### Governmental Funds

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

The Educational Fund and the Operations and Maintenance Fund are the general operating funds of the District. They are used to account for all financial resources except those required to be accounted for in another fund. The Special Education levy, Leasing levy and Student Activity Funds and Convenience Accounts are included in the Educational Fund.

### Note 1 – Continued

The Transportation Fund, the Municipal Retirement/Social Security Fund and the Tort Fund are used to account for the proceeds of specific revenue sources (other than those accounted for in the Debt Services Fund or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes.

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

The Capital Projects Fund and the Fire Prevention and Safety Fund account for the financial resources to be used for the acquisition or construction of major capital facilities.

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

### 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 statements of assets and liabilities. 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 capital assets and long-term liabilities associated with a fund are determined by its measurement focus. Capital 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, rather than in governmental funds.

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.

### 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 modified 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 previous cash transactions. Liabilities of a fund, similarly, result from previous cash transactions. Other modifications to the cash basis include recording of assets in the General Fixed Assets Account Group, recording of liabilities in the General Long-Term Debt Account Group, recognition of amounts withheld and not remitted from employee's pay as payroll liabilities, recognition of on behalf payments related to the District's retirement and OPEB plans, and recording capital outlay expenditures and other sources, principal on bonds sold, for the total principal amount of leases in the initial year of the lease.

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

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

### Note 1 - Continued

### D. Budgets and Budgetary Accounting

The budget for all governmental funds is prepared on the modified 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 105 ILCS 5/17-1 of the *Illinois Compiled Statutes*. The original budget was passed on September 22, 2021 and was amended on June 22, 2022.

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

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

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

In accordance with the modified cash basis of accounting, investments are recorded at cost rather than at fair value as required by GASB Statement No. 72, Fair Value Measurement and Application. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal written investment policy. The institutions in which investments are made must be approved by the Board of Education. The District's investments consist of certificates of deposit.

### F. Inventories

The District does not maintain inventories that would be material to the financial statements and therefore expenses items as they are purchased.

### G. Capital Assets

Capital assets have been acquired for general governmental purposes. At the time of purchase, capital assets are recorded as expenditures disbursed in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group. The capitalization threshold for all capital assets is \$500. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge). The expense resulting from the amortization of assets recorded under leases is included with depreciation expense. Depreciation calculated on the straight line basis for the per capita tuition charge was \$496,150 for the year ended June 30, 2022.

The estimated useful lives for capital assets are as follows:

	Estimated Useful Life
Property Type	(vears)
Depreciable Land	50
Works of Art	10
Buildings:	
Permanent	50
Temporary	20
Infrastructure other than Buildings	20
Capitalized Equipment and Equipment Leases	3-10

### Note 1 - Continued

### H. Implementation of New Accounting Standard

On July 1, 2021, the District implemented Statement No. 87 of the Government Accounting Standards Board, *Leases*, as required by the modified cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. These guidelines required the District to include the outstanding principal balance at July 1, 2021 of all leases applicable to this standard as capital outlay expenditures and other sources, principal on bonds sold, in the year ending June 30, 2022 financial statements. As a result, the District did not restate its fund balance due to the implementation of Statement No. 87.

### Note 2 - Property Taxes

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. Taxes are levied in Cumberland, Shelby and Coles counties. The most recent levy was adopted by the board on December 15, 2021. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments in July and September. The District receives significant distributions of tax receipts approximately one month after these due dates.

Tax proceeds from the 2021, 2020, and prior levies are reported as receipts from local sources in the June 30, 2022 financial statements.

The Property Tax Extension Limitation Law of the State of Illinois, as amended (PTELL), limits the amount of annual increase in property taxes to be extended for certain Illinois non-home rule units of government, including this district. In general, the PTELL restricts the amount of a property tax extension increase to the lesser of 5% or the percentage increase in the Consumer Price Index for Urban Consumers during the preceding calendar year. Tax levies may also be increased due to assessed valuation increases from new construction, referendum approval, and consolidation of local government units.

The effect of the PTELL is to limit the growth of the amount of property taxes that can be extended for a taxing body. The PTELL was effective for Cumberland County for property taxes levied after 2002.

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

	2021	Actual (Cer	tified Rate)
<u>Levy</u>	<u>Maximum</u>	2021 Levy	2020 Levy
Educational	Unlimited	2.00687	2.06880
Operations and Maintenance	0.75000	0.40696	0.41977
Leasing	0.10000	0.00467	0.00481
Transportation	Unlimited	0.10466	0.10795
Municipal Retirement	Unlimited	0.13169	0.13584
Social Security	Unlimited	0.13742	0.14174
Working Cash	0.05000	0.00467	0.00481
Tort Immunity	Unlimited	0.12597	0.12993
Fire Prevention and			
Safety	0.10000	0.00816	0.00841
Special Education	0.80000	0.02909	0.02999
Bond & Interest	Unlimited	0.37236	0.40045
		3.33252	3.45250

### Note 3 - Cash and Investments

Cash and investments as of June 30, 2022 consist of the following:

Cash on hand	\$	175
Certificates of Deposit	•	
with financial institutions		40,350
Deposits with financial institutions		5,839,390
	\$ 5	879 915

### Investments Authorized by Illinois Compiled Statutes and the District's Investment Policy

The District is allowed to invest in securities as authorized by 30 ILCS 235/2 and 235/6 and 105 ILCS 5/8-7 of the *Illinois Compiled Statutes*. The District's investment policy is consistent with *Illinois Compiled Statutes*.

### Common Bank Account

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

### Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District's investment policy does not specifically address interest rate risk; however, one of the ways that the District manages its exposure to interest rate risk is by limiting its purchases of long term investments. At June 30, 2022, the District's cash and investments were deposits in financial institutions. None of the District's investments are highly sensitive to interest rate fluctuations.

### **Disclosures Relating to Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investment policy requires a rating at the time of purchase at one of the three highest classifications established by at least two standard rating services. The District's deposits with financial institutions are not subject to credit risk rating.

### **Concentration of Credit Risk**

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer. Deposits with financial institutions are exempt from the 5% investment in any one issuer disclosure.

### **Custodial Credit Risk**

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. *Illinois Compiled Statutes* do not contain requirements that would limit the exposure to custodial credit risk for deposits. However, the district's investment policy requires that all amounts deposited or invested with financial institutions in excess of any insurance limit be collateralized.

### Note 3 – Continued

As of June 30, 2022, \$5,500,883 of the District's deposits with financial institutions in excess of federal depository insurance limits were held in accounts collateralized by securities held by the pledging financial institutions in the District's name, and none of the District's deposits with financial institutions were held in uninsured or uncollateralized accounts.

### Foreign currency risk

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair values of an investment or deposit. None of the district's investments are directly subject to foreign currency risk. The District's investment policy does not address foreign currency risk.

### Note 4 - Changes in Capital Assets

		Balance, ly 1, 2021	į	Additions	Ξ	eletions	<u>J</u> L	Balance, ine 30, 2022
Capital Assets not being Deprecia	ated:							
Land Construction in Progress	\$	262,327 	\$	 198,469	\$		\$	262,327 198,469
Depreciable Capital Assets:								
Works of Art Buildings and Building	\$	11,896	\$		\$		\$	11,896
Improvements Site Improvements and	1:	5,308,959		92,198				15,401,157
Infrastructure		883,507		94,086		And said		977,593
Capitalized Equipment		1,381,354		275,280		80,241		1,576,393
Capitalized Equipment Leases				101,220			******	101,220
Total Capital Assets	<u>\$ 1</u>	7,848,043	<u>\$</u> _	761,253	\$_	80,241	\$	18,529,055
Accumulated Depreciation:								
Works of Art Buildings and Building	\$	7,140	\$	1,190	\$		\$	8,330
Improvements Site Improvements and	(	6,426,221		275,929				6,702,150
Infrastructure		431,002		47,363				478,365
Capitalized Equipment		724,279		151,424		80,241		795,462
Capitalized Equipment Leases	***************************************			20,244	***************************************			20,244
Total Accumulated Depreciation	\$	7,588,642	\$	496,150	\$_	80,241	\$	8,004,551
Capital Assets, Net	\$ 1	0,259,401	\$	265,103	\$		<u>\$</u>	10,524,504

As explained in Note 1, depreciation is calculated to determine the District's per capita tuition charge.

### Note 5 - Debt

### Long-Term Debt:

A summary of general long-term debt is as follows:

		Balance, ly 1, 2021	_/	Additions	<u>De</u>	creases	alance, e 30, 2022
QZAB Bonds Series 2009	<u>\$</u>	942,856	\$		\$	314,286	\$ 628,570
Direct Placement:							
Copier Lease	\$	15,184	\$	667-666	\$	15,184	\$ 
Copier Lease, Fiscal Year 2022				64,548		9,567	54,981
Bus Lease, Fiscal Year 2018		***		101,220		49,593	 51,627
Total Direct Placements	\$	15,184	\$_	165,768	<u>\$</u>	74,344	\$ 106,608
Total Long-Term Debt	\$	958,040	<u>\$</u>	<u>165,768</u>	\$	<u>388,630</u>	\$ 735,178

The District is subject to a statutory debt limitation equal to 13.8% of the District's Equalized Assessed Valuation (EAV). The District's statutory debt limitation at June 30, 2022 was \$12,140,946 leaving \$11,405,768 available. At June 30, 2022, there were \$69,684 of net current assets available in the Debt Services Fund for the retirement of bonded debt. All bond debt services payments are paid from the Debt Services Fund, and bus lease debt service payments are paid from the Transportation Fund. Fund balance and leasing levy receipts allocated to the copier lease debt service payments are transferred from the Educational Fund to the Debt Services Fund for payment.

### A. QZAB Bonds Series 2009

Original issue \$4,400,000, dated December 1, 2009, provides for serial retirement of principal and interest payable on December 15 of each year at a rate of 1.60%.

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

Year Ending June 30,	Interest Rate	 Principal	1	nterest	 Total
2023	1.6%	\$ 314,285	\$	10,057	\$ 324,342
2024	1.6%	 314,285		5,029	319,314
		\$ 628,570	\$	15,086	\$ 643,656

### B. Copier Lease (Direct Placement)

On June 12, 2017, the District entered into a \$59,217 lease for multiple copiers, which secure the lease. The lease payments will be made from leasing tax levies and fund balance transferred from the Educational Fund to the Debt Services Fund.

At June 30, 2022, there were no remaining annual cash flow requirements for the lease.

### C. Copier Lease, Fiscal Year 2022 (Direct Placement)

On July 2, 2021, the District entered into a \$64,548 lease for nine copiers, which secure the lease. The lease agreement requires sixty monthly payments of \$1,233 including an interest rate of 5.5%. The first payment was due October 15, 2021.

### Note 5 - Continued

At June 30, 2022, the annual cash flow requirements under this lease are summarized below:

Year Ending June 30,	Р	rincipal	<u>          lr</u>	nterest	***	Total
2023	\$	12,073	\$	2,721	\$	14,794
2024		12,753		2,041	·	14,794
2025		13,473		1,322		14,795
2026		14,233		562		14,795
2027		2,449		17		2,466
	\$	54,981	\$	6,663	\$	61,644

### D. Bus Lease, Fiscal Year 2018 (Direct Placement)

On January 11, 2018, the Board of Education approved to enter into a lease for five 2019 IC CE 72 passenger school buses, which secure the lease. The lease has an interest rate ranging from 7.7% to 17.6%.

At June 30, 2022, the annual cash flow requirements under this lease are summarized below:

Year Ending June 30,	P	rincipal	nterest	 Total
2023	\$	51,627	\$ 9,098	\$ 60,725

### Note 6 - Retirement Fund Commitments

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

### General Information about the Pension Plan

### a. Plan Description

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

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

### b. 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.

### Note 6 - Continued

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 began in 2019 and are funded by bonds issued by the state of Illinois.

### c. Contributions

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

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

### i. On Behalf Contributions to TRS

The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2022, State of Illinois contributions recognized by the District were based on the state's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of \$1,489,958 in pension contributions from the State of Illinois, in accordance with the regulatory basis of accounting.

### ii. 2.2 Formula Contributions

Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2022, were \$16,774, and were paid toward this obligation in the current fiscal year.

### iii. Federal and Special Trust Fund Contributions

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

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 \$124,151 were paid from federal and special trust funds that required employer contributions of \$12,800.

### Note 6 – Continued

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

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

### d. Pension Expense

On a modified cash basis, the District contributed \$29,574 for the year ended June 30, 2022.

### B. Illinois Municipal Retirement Fund

### **IMRF Plan Description**

The District's defined benefit pension plan for non-certified employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this disclosure. 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 Annual Comprehensive 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 <a href="https://www.imrf.org">www.imrf.org</a>.

### **Benefits Provided**

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

All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier I benefits. Tier I employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier I 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.

### Note 6 - Continued

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 *lessor* of:

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

### **Employees covered by Benefit Terms**

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

	<u>IMRF</u>
Retirees and Beneficiaries currently receiving benefits	76
Inactive Plan Members entitled to but not yet receiving benefits	40
Active Members	28
Total	144

### 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 and 2022 was 11.27% and 7.13%, respectively. For the fiscal year ended June 30, 2022, the District contributed \$81,204 to the plan and recognized this amount as pension expense in accordance with the modified cash basis of accounting. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

### C. Aggregate Pension Reporting

The following aggregate pension information is provided:

Plan	TRS	IMRF	Total
Pension expense reported on modified cash basis	\$29,574	\$81,204	\$110,778

### D. Social Security

Employees not qualifying for coverage under the Teachers' Retirement System of the State of Illinois or the Illinois Municipal Retirement Fund are considered "non-participating employees". These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid \$102,485 the total required employer contribution for the current year.

### Note 7 - Post Employment Benefits Other Than Pensions

### A. Employer Contributions to Teacher Health Insurance Security (THIS) Fund

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

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

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

### On Behalf Contributions to the THIS Fund

The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to the THIS Fund from active members which were .90 percent of pay during the year ended June 30, 2022. State of Illinois contributions were \$26,029 and the District recognized revenue and expenditures of this amount during the year in accordance with the regulatory basis of accounting.

### •Employer Contributions to the THIS Fund

The District also makes contributions to the THIS Fund. The District THIS Fund contribution was 0.67 percent during the year ended June 30, 2022. For the year ended June 30, 2022, the District paid \$19,377 to the THIS Fund, which was 100 percent of the required contribution.

### Further Information on the THIS Fund

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

### B. Other Post-Employment 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 support employees who contribute to IMRF are eligible for post-retirement medical coverage. The plan does not issue a separate publicly available financial report.

### Note 7 - Continued

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

The District has one inactive employee currently receiving benefits under the plan. The District does not maintain records for inactive employees entitled to but not yet receiving benefits under the plan. Active employees of the District are not eligible to receive benefits under the plan.

### **Funding Policy**

The contribution requirement 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 their desired coverage. The premiums are established for the employee/retiree group, which is currently \$588-\$802 per month for individual coverage and ranges from \$1,187-\$1,770 per month for various individual/dependent coverages. Although, with regard to retirees, this amount contains an implied rate subsidy by the district through the blended premium covering all current employees and retirees, there is no actuarial valuation performed to determine the amount of such subsidy.

### **Contributions Made**

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

### Note 8 - Fund Balance Reporting

Government Accounting Standards Board Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions," requires fund balances to be classified into five major classifications: Nonspendable Fund Balance; Restricted Fund Balance; Committed Fund Balance; Assigned Fund Balance; and Unassigned Fund Balance. However, the Regulatory Model, followed by the District, only reports Reserved and Unreserved Fund Balances. Below are definitions of the classifications and reconciliation between the presentations required by generally accepted accounting principles and the regulatory basis.

### A. Nonspendable Fund Balance

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

### B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. The revenues received in the District's Debt Services, Transportation, Municipal Retirement/Social Security, Capital Projects, Tort, and Fire Prevention and Safety Funds are subject to outside restrictions, and therefore the fund balances for the funds are reported as restricted. The District has several revenue sources received within different funds that also fall into these categories.

### 1. Special Education Levy

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

### 2. Leasing Levy

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

### Note 8 - Continued

### 3. State Grants

Proceeds from restricted state grants and the related expenditures have been included in the Educational, Operations and Maintenance, and Transportation Funds. At June 30, 2022, cumulative expenditures disbursed exceeded cumulative revenues received from all state grants except the School Infrastructure-Maintenance Project Grant that had cumulative revenues received exceeding cumulative expenditures disbursed by 43,874 resulting in a restricted balance of that amount in the Operations and Maintenance Fund. This balance is included in the financial statements as Reserved in the Operations and Maintenance Fund.

### 4. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational and Operations and Maintenance Funds. At June 30, 2022, cumulative expenditures disbursed exceeded cumulative revenues received from federal grants, resulting in no restricted balance.

### 5. Social Security Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. At June 30, 2022, cumulative revenue received for this levy exceeded cumulative expenditures disbursed by \$126,763 resulting in a restricted balance of that amount. Prior to July 1, 2017, the District did not track tax amounts reserved for Municipal Retirement and Social Security separately; however, the entire balance of the Municipal Retirement/Social Security Fund is classified as restricted as the fund is a special revenue fund and is by definition restricted. This balance is included in the financial statements as Reserved in the Municipal Retirement/Social Security Fund.

### 6. Driver's Education

Cash receipts and the related cash disbursements of this restricted program are accounted for in the Educational Fund. At June 30, 2022, cumulative expenditures disbursed exceeded cumulative revenues received for this program, resulting in no restricted balance.

### 7. School Facility Occupation Tax

Cash receipts and the related cash disbursements of this restricted tax are accounted for in the Capital Projects Fund. At June 30, 2022, cumulative revenues received exceeded cumulative expenditures disbursed for this tax by \$443,351 resulting in a restricted balance of this amount in the Capital Projects Fund. This balance is included in the financial statements as Reserved in the Capital Projects Fund.

### 8. Activity Funds

Cash receipts and the related cash disbursements of student activity funds and convenience accounts held by the District as an agent for the students and teachers are accounted for in the Educational Fund. At June 30, 2022, cumulative revenues received exceeded cumulative expenditures disbursed for this purpose by \$184,934, resulting in a restricted balance of this amount in the Education Fund. This balance is included in the financial statements as Reserved in the Educational Fund.

### Note 8 - Continued

### C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the Board of Education). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts. The Board of Education commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

### 1. Mower Purchase

At June 30, 2022, the District was committed to pay \$16,381 for the purchase of a mower in the Operations and Maintenance Fund. As of June 30, 2022, none of this amount had been paid.

### 2. School Infrastructure Maintenance Grant

As mentioned previously in this Note in Section B. Subsection 3, the District received a School Infrastructure- Maintenance Project Grant. This grant has a matching requirement; consequently, the District is committed to spending \$50,000 from the Operations and Maintenance Fund in addition to the \$43,874 restricted fund balance previously mentioned. The project also includes an additional \$4,336 of expenditures the District has committed to pay.

### D. <u>Assigned Fund Balance</u>

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted or committed. Intent may be expressed by (a) the Board of Education itself or (b) the finance committee or by the Superintendent when the Board of Education has delegated the authority to assign amounts to be used for specific purposes.

At June 30, 2022, no amounts were classified as assigned.

### E. Unassigned Fund Balance

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

### F. Regulatory Basis Fund Balance Definitions

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

### Note 8 - Continued

### G. Reconciliation of Fund Balance Reporting

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

	G	enerally Acce	pted Accounting	Principles		Financial	tory Basis Statement entation
Fund	Nonspendable	Restricted	Committed	Assigned	Unassigned	Reserved	Unreserved
Educational	0	184,934	0	0	3,075,837	184,934	3,075,837
Operations &						· · · · · · · · · · · · · · · · · · ·	
Maintenance	0	43,874	70,717	0	649,872	43,874	720,589
Debt Services	0	69,684	0	0	0	0	69,684
Transportation	0	513,146	0	0	0	0	513,146
Municipal							
Retirement/							
Social Security	0_	256,688	0	0	0	126,763	129,925
Capital Projects	0	512,095	0	0	0	443,351	68,744
Working Cash	0	0	0	0	21,801	0	21,801
Tort	0	417,776	0	0	0	0	417,776
Fire Prevention							······································
& Safety	0	53,795	0	0	0	0	53,795

### H. Expenditures of Fund Balance

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

### Note 9 - Required Individual Fund Disclosures

### A. Overexpenditure of Budget

During the fiscal year ended June 30, 2022, the following instance of overexpending the budgeted amounts occurred:

			В	Budgeted		
Fund	Exp	penditures	Ex	penditures	Overexp	enditures
Transportation Fund	\$	415,292	\$	355.825	\$	59.467

### B. Deficit Fund Balances

There were no deficit fund balances at June 30, 2022.

### C. Individual Fund Interfund Receivable and Payable Balances

There were no interfund receivables or payables at June 30, 2022.

### Note 9 - Continued

### D. Interfund Transfers

The following interfund transfers occurred during the fiscal year ended June 30, 2022:

	Transfer	Transfer
Fund	<u>In</u>	Out
Educational Fund	\$	\$ 12,371
Debt Services Fund	12,371	
	\$ 12,371	\$ 12,371

The \$12,371 of transfers from the Educational Fund to the Debt Services Fund are for the debt service payments on the Copier Leases.

### Note 10 - Risk Management

The District is exposed to various risks of loss including, but not limited to, general liability, property casualty, auto liability, workers' compensation and public official liability. To limit exposure to these risks the District participates in self-insurance pools.

The District is a member of the "Illinois Association of School Board Workers' Compensation Trust". The District joined the Trust to provide for the payment of workers' compensation and certain other liabilities as an alternative to purchasing commercial insurance from private carriers. The District is a "full member" of the trust.

The District's required annual contributions to the trust are equivalent to their estimated benefit payments. As a member of the trust, the District is required to initiate and maintain a safety program, to follow general recommendations of the Trust, and to be subject to periodic inspections.

The trustee is required to hold all contributions received from members in a single reserve fund that is available for the payment of all benefits, dividends and costs payable in conjunction with the trust agreement. The Trust is also required to purchase reinsurance to cover the risks assumed by the Trust, and for the purpose of controlling the costs and enhancing the stability of the Trust. The Trustees have the right to impose special assessments on members and past members to reduce or eliminate a deficit of the Trust. The District's policy is to record any related expenditures in the year in which they are notified and pay the assessment. The District is not aware of any additional assessments owed as of June 30, 2022.

For property and casualty insurance purposes, the district is a "full member" of the Illinois School District Agency (the Agency), a joint self insurance agency. The district has an annual option to renew or terminate its membership in the Agency. Contributions to the Agency are due annually. The district may be liable to remit a special assessment, equal to its prorata portion of any deficit for a Year of Account in which the district participated in the Property and Casualty Plan of Coverage. The district is potentially liable for special assessments that may be imposed not later than 88 months after the close of the policy term. The district agrees to report claims to the plan within prescribed time limits, and agrees to allow the Agency Board reasonable access to its facilities, including financial records which relate to the Plans of Coverage.

There has not been a significant reduction in the District's insurance coverage during the year ended June 30, 2022. Also, there have been no settlement amounts which have exceeded insurance coverage in the past three years.

### Note 11 - Related Party Transactions

The District is a member of the Eastern Illinois Area of Special Education Joint Agreement (EIASE). During the year ended June 30, 2022, the District paid \$275,066 to EIASE for special education services and received \$22,410 in payments for services provided.

### Note 12 - Economic Dependence

The District is economically dependent on the State of Illinois for funding. The COVID-19 virus pandemic and related effects were present during the year ended June 30, 2022. However, the effects on the State of Illinois and the District are unknown.

### Note 13 – Commitments & Contingencies

### A. Grant Audits

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

### B. Retirement Commitments

As explained in Note 6, the District participates in the Teachers' Retirement System of the State of Illinois and the Illinois Municipal Retirement Fund. The District is committed for the net pension liability of the IMRF plan and its proportionate share of the TRS liability. Details of the net pension liability, pension expense and other information associated with these plans are not included in the District's modified cash basis financial statements, but are provided to the District by IMRF and TRS.

### C. Construction Projects and Capital Asset Purchases

As of June 30, 2022, the District was committed to pay the following amounts for construction projects and capital assets out of the following funds:

•	Japila	ii assets out c	n une	Paid by		Daidhe		Data L
Project		Fotal Project Amount	_	June 30, 2022 in Operations & Maintenance Fund	-	Paid by June 30, 2022 in Capital Projects Fund		Paid by June 30, 2022 in Transportation Fund
Outdoor Classroom High School	\$	208,130	\$	150,000	\$	42,343	\$	-
Tuckpointing		104,336		6,126		-		-
Bus Purchase		69,983		-		-		-
Mower Purchase		16,381		-		**		*
	\$	398,830	\$	156,126	\$	42,343	\$	
			-	Committed at June 30, 2022 in Operations & Maintenance Fund	_	Committed at June 30, 2022 in Capital Projects Fund	-	Committed at June 30, 2022 in Transportation Fund
Outdoor Classroom High School			\$	-	\$	15,787	\$	-
Tuckpointing				98,210		-		•
Bus Purchase				-		-		69,983
Mower Purchase			***************************************	16,381		***	***************************************	
			\$	114,591	\$	15,787	\$	69,983

### D. Intergovernmental Agreement

On February 10, 2022, the District approved an Intergovernmental Agreement with the City of Neoga, Illinois. In the agreement the District agrees to rehabilitate, reconstruct, repair, and/or remodel the District's facilities, in order to enhance and improve, job training, advanced vocational education, and career education programs of the District. In exchange for this agreement, the City agrees to provide the District with Tax Increment Finance Funds to reimburse the District's cost for the above mentioned construction projects up to defined amounts between April 30, 2023 and April 30, 2026.

### Note 14 - Subsequent Events

Management evaluated subsequent events through October 13, 2022, the date which the financial statements were issued and concluded that the following item met the criteria for disclosure:

### **Bond Resolution**

The Board of Education anticipates approving a resolution at the October 13, 2022 board meeting authorizing the issuance of an amount not to exceed \$3,500,000 of General Obligation School Building Bonds, Series 2022. The related referendum was passed on June 28, 2022.

2         Checkerolate of Autoria of Entire of Autoria of Entire	Contain one of the control o	1	A	В	0	0	Ш	4
Description (inner whole bollars)         Prior (inner both leave)         Taxes Received (from the pollars)         Taxes Received (from page (from page pollars))         Taxes Received (from page pollars)         Taxes Received (from page pollars) <th< th=""><th>Description (Enter whole bollars)         Takes Received 7.1.21 thrules)         Takes Received (from 200 Levy &amp; 2001 Levy)         Takes Received (from 200 Levy)         Takes 2001 Levy)         Takes</th><th>*</th><th>SCHEDULE OF AD VALOREM TAX RECEIPTS</th><th></th><th></th><th></th><th></th><th></th></th<>	Description (Enter whole bollars)         Takes Received 7.1.21 thrules)         Takes Received (from 200 Levy & 2001 Levy)         Takes Received (from 200 Levy)         Takes 2001 Levy)         Takes	*	SCHEDULE OF AD VALOREM TAX RECEIPTS					
Educational         (Column B - C)         (Column B	Educational Operations & Maintenance         1,718,561         1,513         (Column B - C)           Operations & Maintenance         348,688         3,144         1,703,048         1,764,771           Operations & Maintenance         348,688         3,144         345,554         357,860           Debt Services **         33,968         806         82,862         92,032           Transportation         112,836         1,014         111,822         115,803           Aminicipal Retirement         0         0         0         0         0           Aminicipal Retirement         1,074         111,822         1115,803         4,106           Aminicipal Retirement         1,075         970         106,957         4,106           Aminicipal Retirement         1,075         970         106,957         1,107           Rice Revention & Safety         6,986         6,38         6,923         4,106           Area Vocational Construction         2,491         1,078         1,106         2,106           Area Vocational Construction         117,738         1,058         2,486         2,572           Social Security/Medicare Only         1,066         0         0         0           Other (Describe & Remize)	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)	Santon whitehalve trade and one with
Educational         1,718,561         15,513         1,703,048         1,764,771         1,1           Operations & Maintenance         348,688         3,134         345,554         357,860         357,860           Debt Services ***         331,862         2,868         328,994         326,734         35,736           Transportation         89,668         88,862         92,032         32,6734         35,736           Municipal Retirement         112,836         1,014         111,822         92,032         32,032           Municipal Retirement         112,836         1,014         111,822         92,032         92,032           Municipal Retirement         107,027         0         0         0         0         0           Moving Cash         1,014         1,014         110,731         110,732         110,635         110,771         110,771           Avea Noration & Safety         5,867,166         3,955         3,955         4,106         110,771         110,771         110,738         110,635         110,637         110,771         110,738         110,637         110,637         110,637         110,637         110,637         110,637         110,637         110,637         110,637         110,637         110,	Educational         1,718,561         15,513         1,703,048 <th< td=""><td>က</td><td></td><td></td><td>denti extract el rima, estropia de describió de la marca de la companiente e de la facilita de comercia en se Estración de la companiente de la comp</td><td>(Column B - C)</td><td>an consistence of commentatives of the desire received at a familiar in commentative in the received of the consistence of the</td><td>(Column E - C)</td></th<>	က			denti extract el rima, estropia de describió de la marca de la companiente e de la facilita de comercia en se Estración de la companiente de la comp	(Column B - C)	an consistence of commentatives of the desire received at a familiar in commentative in the received of the consistence of the	(Column E - C)
Operations & Maintenance         348,688         3,134         345,554         357,860         3           Debt Services **         331,862         2,868         328,994         326,734         35           Transportation         89,668         806         88,862         92,032         35           Municipal Retirement         112,836         1,014         111,822         15,032         35           Working Cash         0         0         0         0         0         0         0           Working Cash         1071 Immunity         110,727         3,952         4,106         0	Operations & Maintenance         348,688         3,134         345,554         3           Debt Services **         331,862         2,868         328,994         3           Debt Services **         331,862         2,868         328,994         3           Transportation         8,668         80         8,855         5           Municipal Retirement         112,836         1,014         111,822         11           Capital Improvements         3,995         36         3,959         1,004           Working Cash         1,014         100,957         1         1,005           Working Cash         3,995         36         6,923         6,923           Fire Prevention & Safety         6,986         3         3,959         3,959           Special Education         24,910         0         0         0         0           Area Vocational Construction         2,814,444         1,1058         116,680         1,1           Social Security/Medicare Only         117,738         1,058         116,680         1,1           Summer School         0         0         0         0         0           Other (Describe & Itemize)         2,841,444         2,84         2,84 <td>4</td> <td>Educational</td> <td>1,718,561</td> <td>15,513</td> <td>1,703,048</td> <td>1,764,771</td> <td>1,749,25</td>	4	Educational	1,718,561	15,513	1,703,048	1,764,771	1,749,25
Pebt Services ***         331,862         2,868         328,994         326,734         356,734         356,734         356,732	Amunicipal Retirement         331,862         2,868         328,994         328,994         328,994         328,994         328,994         328,994         328,995         328,994         328,995         328,995         328,995         328,995         328,995         33,	5	Operations & Maintenance	348,688	S, 134	345,554	357,860	354,72
Transportation         89,668         806         88,862         92,032           Transportation         112,836         1,014         111,822         115,803         115,803           Municipal Retirement         1,014         111,822         115,803         115,803         115,803           Audicipal Retirement         3,995         36         3,959         4,106         0           Working Cash         107,927         970         106,957         110,771         1           Fire Prevention & Safety         6,928         6,92         7,174         1           Leasing Levy         3,995         36         6,923         7,174         1           Area Vocational Construction         24,910         224         24,686         25,578         1           Area Vocational Construction         0         0         0         0         0         0           Social Security/Medicare Only         117,738         1,058         16,680         120,839         1           Summer School         0         0         0         0         0         0         0           Other (Describe & Itemize)         0         0         0         0         0         0         0	Transportation         89,668         806         88,862         S           Transportation         Transportation         111,826         1         111,822         1           Municipal Retirement         111,826         1         0         <	9	Debt Services **	331,862	2,868	328,994	326,734	323,86
Auminicipal Retirement         112,836         1,014         111,822         115,803         15           Capital Improvements         0         0         0         0         0         0         0           Working Cash         3,995         36         3,959         4,106         100,771         1           Tort Immunity         107,927         970         106,957         110,771         1           Fire Prevention & Safety         6,986         63         3,959         4,106         1           Leasing Levy         2,900         3,995         3,959         4,106         4,106         1           Area Vocational Construction         0         0         0         0         0         0         0           Social Security/Medicare Only         117,738         1,058         116,680         120,839         1         1           Summer School         0	Municipal Retirement         111,836         1,014         111,822         1           Capital Improvements         3,995         36         3,959         1           Working Cash Working Cash Working Cash Tort Immunity         107,927         970         106,957         1           Fire Prevention & Safety         6,986         63         6,923         1           Fire Prevention & Safety         3,995         36         5,923         1           Special Education         24,910         24,910         24,686         5           Area Vocational Construction         24,910         0         0         0         0           Social Security/Medicare Only         25,91         115,680         11         115,680         11           Summer School         0 0 0         0	7	Transportation	899'68	908	88,862	92,032	91,22
Capital Improvements         0         0         0         0         0           Working Cash         3,995         36         4,106         4,106         7,174         7,17	Capital Improvements         0         0         0           Working Cash         3,995         36         3,959           Working Cash         107,927         970         106,957         1           Tort Immunity         107,927         970         106,957         1           Fire Prevention & Safety         6,986         63         6,923         1           Leasing Levy         3,995         36         5,24         24,686         5           Special Education         22,910         0	8	Municipal Retirement	112,836	1,014	111,822	115,803	114,78
working Cash         3,995         3,995         4,106	Working Cash         3,995         3,959         1.0         3,959         1.0         1.0         3,957         1.0	თ	Capital Improvements					
Tort Immunity         Tort Immunity         107,927         107,927         110,771         1           Fire Prevention & Safety         6,986         638         6,923         110,774         107,714         10,714 <td>Tort Immunity         Tort Immunity         106,957         1           Fire Prevention &amp; Safety         6,986         63         6,923           Leasing Levy         3,995         36         6,923           Special Education         24,910         224         24,686           Area Vocational Construction         0         0         0           Social Security/Medicare Only         117,738         1,058         116,680           Summer School         0         0         0           Other (Describe &amp; Itemize)         0         0         0           Other (Describe &amp; Itemize)         2,867,166         25,722         2,841,444         2,95   * The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.</td> <td>9</td> <td>Working Cash</td> <td>366′£</td> <td>36</td> <td>3,959</td> <td>4,106</td> <td>4,07</td>	Tort Immunity         Tort Immunity         106,957         1           Fire Prevention & Safety         6,986         63         6,923           Leasing Levy         3,995         36         6,923           Special Education         24,910         224         24,686           Area Vocational Construction         0         0         0           Social Security/Medicare Only         117,738         1,058         116,680           Summer School         0         0         0           Other (Describe & Itemize)         0         0         0           Other (Describe & Itemize)         2,867,166         25,722         2,841,444         2,95   * The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.	9	Working Cash	366′£	36	3,959	4,106	4,07
Fire Prevention & Safety         Edit of Prevention & Safety         Enable of Easing Levy         Enable of Easing Levy <td>Fire Prevention &amp; Safety         6,986         63         6,923         6,923         6,923         6,923         6,923         6,923         7,959         7,959         7,959         7,959         7,959         7,158&lt;</td> <td></td> <td>Tort immunity</td> <td>107,927</td> <td>026</td> <td>106,957</td> <td>177,011</td> <td>109,80</td>	Fire Prevention & Safety         6,986         63         6,923         6,923         6,923         6,923         6,923         6,923         7,959         7,959         7,959         7,959         7,959         7,158<		Tort immunity	107,927	026	106,957	177,011	109,80
Leasing Levy         3,995         3,959         4,106         4,106         4,106         4,106         4,106         4,106         4,106         4,106         4,106         25,578         4,106         25,578         4,106         25,578         4,106         25,578         4,106         25,578         4,106         25,578         4,106         25,578         4,106         25,29,774         2,529,774         2,529,774         2,529,774         2,529,774         2,529,774         2,529,774         2,529,774         2,529,775         2,529,772         2,529,772         2,529,774         2,529,772         2,529,774         2,529,774         2,529,774         2,529,772         2,529,774         2,529,774         2,529,774         2,529,774         2,529,774         2,529,774         2,529,774         2,529,774         2,529,774         2,529,774         2,529,774         2,529,774         2,529,774         2,529,774         2,520,7	Leasing Levy         3,995         3,959         3,959         3,959         3,959         3,959         24,686         2,24,686         2	12	Fire Prevention & Safety	986′9	63	6,923	7,174	alika dipertikan
Special Education         24,910         224         24,686         25,578         4           Area Vocational Construction         0	Special Education         24,910         224         24,686 <th< td=""><td>13</td><td>Leasing Levy</td><td>3,995</td><td>36</td><td>3,959</td><td>4,106</td><td>4,07</td></th<>	13	Leasing Levy	3,995	36	3,959	4,106	4,07
Area Vocational Construction         0         0         0         0         0         0         0         120,839         1           Social Security/Medicare Only         117,738         1,058         116,680         120,839         1           Summer School         0         0         0         0         0         0           Other (Describe & Itemize)         0         0         0         0         0         0           Totals         2,841,444         2,929,774         2,5	Area Vocational Construction         Area Vocational Construction         0         0         0         120,83           Social Security/Medicare Only         116,680         116,680         120,83           Summer School         0         0         0           Other (Describe & Itemize)         0         0         0           Totals         2,867,166         25,722         2,841,444         2,929,77	4	Special Education	24,910	224	24,686	25,578	25,35
Social Security/Medicare Only         117,738         1,058         116,680         120,839         119,78           Summer School         0         0         0         0         0         0           Other (Describe & Itemize)         0         0         0         0         0         0           Totals         2,841,444         2,929,774         2,904,05	Social Security/Medicare Only         117,738         1,058         116,680         120,83           Summer School         0 <td>15</td> <td>Area Vocational Construction</td> <td></td> <td></td> <td></td> <td>Omerane de se la colonia de la</td> <td></td>	15	Area Vocational Construction				Omerane de se la colonia de la	
Summer School         0         0         0         0         0           Other (Describe & Itemize)         0         0         0         0         0         0           Totals         2,841,444         2,929,774         2,904,05	Summer School         0         <	16	Social Security/Medicare Only	117,738	1,058	116,680	120,839	119,78
Other (Describe & Itemize)         0         0         0           Totals         2,841,444         2,929,774         2,904,05	Other (Describe & Itemize)         0         0         0         0         0           Totals         2,867,166         25,722         2,841,444         2,929,77           * The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.	17	Summer School		Oncorrection of the control of the c			ov. v. domining v. v. domining of the control of th
Totals 25,722 2,841,444 2,929,774	Totals  Totals  2,867,166 25,722 2,841,444    * The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.	18	Other (Describe & Itemize)	0	0	0	0	
		19	reserved to the commentation of the comment of the	2,867,166	25,722	2,841,444	2,929,774	2,904,05

Page 26

	Δ	[a	ر			ı		7		
<b>-</b>	SCHEDULE OF SHORT-TERM DEBT		N. Carlon Language							
	Description (Enter Whole Dollars)  CROBODA ATE BEDECHMAI BENDERTY BEDI ACTABLEMY TAX MATTICEATION MATTER (PRESENT	W MATTER (FB00T)	Outstanding Beginning July 1, 2021	1ssued July 1, 2021 thru June 30, 2022	Retired July 1, 2021 thru June 30, 2022	Outstanding Ending June 30, 2022	g — p slaket krimata skrekkyy, s ky			
2 4 Tota	CONTOUR INTERCOUNT FOR THE TAXABLE IN THE TAXABLE I						i viljanak			
5 TAX	TAX ANTICPATION WARRANTS (TAW)					The second secon	\$			
	Educational Fund	ede de de la Constitución de la	and placed (1994) de como se proposition de la proposition della p	typologypyth (y - y ) - r (s) y symmers on densolers is a sterilandist - s is trinologist symmetry	tate a 2017 MARCHAN PROVINCE PROPERTY FOR THE CONTRACT AND ADMINISTRAL PROPERTY AND ADMINISTRATION ADMINISTRAL PROPERTY A	0				
) Ope	Operations & Maintenance Fund Dah Sanires - Construction	$\label{eq:control_control_control} \text{ to the indicate that }  on the indicate part is also discussed in the property of the state o$				0	**************************************			
_	Debt Services - Working Cash	er reproductively. All hot metadestat in hardify et multitagions, somete			AND THE PROPERTY OF THE PROPER	0	· commence			
10 Deb	Debt Services - Refunding Bonds	A CONTRACTOR OF THE PROPERTY O	TO THE THE COMMENT OF A STATE OF THE STATE O			0				
	Transportation Fund	the special processing processing continues and the second special spe	ARREST AND PROCESSORS AS A CONTRACT OF THE PROCESSORS AND A CONTRACT OF THE PROCESSORS AS A CONTRACT OF THE PROCESSORS AND A CONTRAC	marrae a securitar de la companya del la companya de la companya d		9				
12 Mun 13 Fire	Municipal Retirement/Social Security Fund Fire Prevention & Safety Fund		followed or functions are a second and a second a		MEGISTREAD COMPANY ASSESSMENT OF A STORY OF	0	an side of the same of the sam			
~	Other - (Describe & Itemize)				AND SAME AND	0	T-48° *****			
15 Tota	Total TAWs	OCA Vision of Vision Statements of Statement		0	0	0				
	TAX ANTICIPATION NOTES (TAN)						\$1000000000000000000000000000000000000			
	Educational Fund	APT TO CHARLES AND ACTUAL MANAGEMENT AND				0				
18	Operations & Maintenance Fund	APPENDING TANK SEPTEMBERSEN TANKS BLUBANS AND AND GORDON	An extension of the Control of the C	The formal control of the second control of the second control of the second of the se		0	to an time for form			
_	rite rievention & safety rung Other - (Describe & Itemize)	e destruitados y des debidos cababbos produces desenvados debinas giral (200 ha elympanis) p	Tradition of the beautiful and company				- Anny ye			
******	Total TANS		0	0	0	0				
~~~~	TEACHERS'/EMPLOYEES' ORDERS (T/EO)						**************************************			
_	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)	tion Funds)	and a second				in James Alex			
_	General State Aid/Evidence-Based Funding Anticipation Certificates	The second secon		The state of the s	A STATE OF THE STATE OF T	Consequence of the second seco				
25 Tota	obergajok napisytek is kionaktirosensiyoensiykunmisiyaisishikinimistaatean trojittyi kionajishiintiintiintoonnajaania Total (All Funds)	designed with a filter property of the second of the secon		Characteristics of the production of the contract of the contr	And the second and a graph of the control of the co	0				
	OTHER SHORT-TERM BORROWING		Substitution of transaction countries of the contract of the c	The second secon	A service of the serv		şər wyron			
27 Tota	Total Other Short-Term Borrowing (Describe & Lemize)					0	Zerwane			
3	SCHEDULE OF LONG-TERM DEBT		y. and harder							
67 87	a tina basina da mangala mangala mangala di mangala di mangala mangala da mangala da mangala da mangala mangal Mangala mangala da mangala mangala mangala da mangala da mangala da mangala da mangala da mangala da mangala d	Antonio Carlo de material de la Carlo de Santo de Carlo d	Malitary long - 170 pages of the stage of th	e (magazi) tra dise 1960 o compositore agamente de promoti colonia disensa della	en e	The contract of the contract o			and conference of the second s	
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2021	Issued July 1, 2021 thru June 30, 2022	Any differences (Described and Itemize)	Retired July 1, 2021 thru June 30, 2022	Outstanding Ending June 30, 2022	Amount to be Provided for Payment on Long- Term Debt
	General Obligation QZAB Bonds	12/01/09	4,4	The same of the sa	9	Washington (1987)		314,286	628,570	558,88
	Copier Lease	06/12/17	entropied and the section of the conjugate of the conference of th	PARTIE CANADA CA	15,184	V D. T. S.	(15,184)	add cannon an ann an deireachd deir feis i cann deirich ean mydgely geld i cht deirid für genit cann	- Section of the sect	the state of the s
	Copier Lease, Fiscal Year 2022	07/02/21		7	7	64,548		295'6		
34 Bus L	Bus Lease, Fiscal Year 2018	01/11/18	255,349	elyadi edigiyye 10,000 wi,10,000 ti i i i i i i i i i i i i i i i i i	The state of the s	101,220		49,593	51,627 0	51,627
38								Abbitografie (1) a factor de deposit de l'activate que a l'accessor accedent desse females de destruction de	0	
38				The same of the sa	Company of the Control of the Contro					Section of the sectio
39	a s'u dendemants enfounted s'antrophe (n. p. s') c'ordina qualit s'apramente enformation de la republica de s'apramente de management de superior de s'apramente de s'apram							rum removement out on a climatole handahaan bo'u remit than soder	0	
<del>\$</del>			Controlled in the controlled for	en de la completación de distribución de la contractión de desde de la completación de la				energia de desenvala de la constanta de la con		
41	SUPPER A SOUTH THE REPORTED PROVIDED AND THE PARTY PROPERTY OF THE PROPERTY OF THE PARTY PROPERTY PROPERTY OF THE PARTY PROPERTY PROPER		Company and Company of the Company o			ana and and and popular states a personal and a concentrate of the con		Chambride (Statement American Statement) - 1500 (1000) (1000)	0	
47				(x,x,y,y,y,y,y,y,y,y,y,y,y,y,y,y,y,y,y,y	$Q_{p,n}(Q_{p,n}(x)) = Q_{p,n}(x) + Q_{p,n}$	engement of confidential (2) is statistical (3) in the 2 tons were	And the second s	AND AN OWNER WAS A Count of the seasing Manage Manage Control of the Count of the C		
34	THE COLUMN THE PROPERTY OF THE								0	
45	Er om unimage om en			De colocidades promptingos promocos como con colocidades (Coloca)					0	
46	the transfer of the second sec								0	
47	- Spranding and the state of th		And the second s	AND CONTRACTOR AND ADMINISTRATION OF THE PARTY OF THE PAR	demandent of the property of the second seco	mandage semant			0	
4 4 6 4	TO NOTIFIED TO THE PROBLEM THE TO A LITTER THE PROBLEM TO THE TO THE TOTAL TO THE TOTAL THE TOTA		4.779.114	A Committee of the Comm	958.040	165.768	(15 184)	373.446	735.17	665.494
_	representation of the control of the	and the second control of the second	The reconstruction of the contract of the cont	To concern distribution that the character and the concern.	Andreas and a second se		American of contrast regular relations		Providence of the same of the	book Lanci Zonefros endos resonos acustos en por
	1. Working Cash Fund Bonds		4. Fire Prevent, Safety, Environmental and Energy	gy Bonds	7. GASB 87 Leases			10. Other		
53 2. Fu	2. Funding Bonds	5. Tort Judgment Bonds	spuc		8. Other			11. Other		
	3. Refunding Bonds	6. Building Bonds			9. Other		egypennyn-ryskonosoko-assar/jyggy-rykko-progregogipsakosary-nem-sakonosik-vakkao	12. Other		

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

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L		u					//
$\perp$			9		-	C .	۷.
-	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURC	ES					
2	Description (Enter Whole Dollars)	Account No	Tort immunity a	Special Education	Area Vocational Construction	School Facility Occupation	Driver Education
3	7		335,940			296,079	
4	RECEIPTS						
2	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	108,179	24,910			THE PARTY OF THE P
ဖ	Earnings on investments	10, 20, 40, 50 or 60-1500, 80	1,026	And the second of the second s	AND CONTROLLER CONTROL	773	0
		10-1970					7,920
<u>∞</u>		30 or 60-1983				219,842	
တ	Driver Education	10 or 20-3370					10,056
5	Other Receipts (Describe & Itemize)	I	49,603				
11	Sale of Bonds	10, 20, 40 or 60-7200			AND CHARGOLOGIC CONTRACTOR OF THE CONTRACTOR OF		destinated and plant or manifold of the number of applicant (AND)
12	_		158,808	24,910	0	220,615	17,976
13	DISBURSEMENTS:						
14	Instruction	10 or 50-1000		24,910			17,976
15	Facilities Acquisition & Construction Services	20 or 60-2530			anna indiakee eenakkeessi ka kelesselessi eenakkaas elikussi eenakkaas elikussi eenakka ka ka ka ka ka ka ka k	73,343	
16	Tort immunity Services	80	76,972				
1	DEBT SERVICE						
198	Debt Services - Interest on Long-Term Debt	30-5200	and a proper and				
0,	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
2   5	Debt Services Other (Describe & Itemize)	30.5400				And the second section of the second	
7	_	Otto					
15				chierro victorial mitte dinacrealizationics etc. Frankoisen in an intercedent			adole adecade los respectos en agos intancia paramenta a resistada es and coloridado
3 6			CT0 3T	2 D D D C		73.343	370 71
2 2			216,01	010,42		CFC(C)	O/C/IT
1 6			4//′/17		O	443,351	0
3 3	<del>-</del> -	714		CONTRACTOR		443,351	en e
8	Unreserved Cash Balance	730	417,776	0	0	0	0
78	SCHEDULE OF TORT IMMUNITY EXPENDITURES.						***************************************
3 23	Yes No X Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-1037	9-103?	Office and simplified a common part of the common p				
3	grand and a second	Total Claims Payments:	76,972				
32		Total Reserve Remaining:	417,776				
8	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category	ar amount for each category.					
35	Experior unes						
36	Workers' Compensation Act and/or Workers' Occupational Disease Act		19,075				
37		THE CHAINS AND	8,885				
38			44,375				
33	Risk Management and Claims Service		0				
9	-		0				
4	_		0				
42	-	en e	0				
3;			4,637				
4 ;			0				
5 4	Other Explain on Itemization 44 tab	A CONTRACTOR DE LA CONT	0				
4			ŏ				Veneza Arroya
P			The second second				
\$ 5	Schedules for Tort immunity are to be completed for the revenues and expenditures reported in the Tort immunity Fund (80) during the year. 55 ILCS 5/5-1006.7	ed in the Tort Immunity Fund (80) du	uring the year.				Week Andrews

Reference should be made to the auditor's report regarding this information.

Print Date: 10/12/2022 Neoga CUSD.linked.afr-22-form

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

7	CARES, CRRSA, and ARP SCREDULE - FY 2022	שנו	エドア	にいっ	「しつ」	ļ	1 1	,		de los molas va	CIICK BEIDW IOFSCHEULIE MSTACHORS.	ions:
1	Please read schedule instructions	instr	uctions		before completing.	pletin	g.		<b>B</b>	SCHEDULE INSTRUCTIONS	ISTRUCT	IONS
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2022?	ive/expei Is in FY.	1d CARES, 2022?	X	Yes			ON				
2	If the answer to the above question is "YES", this s	Λ" si n	ES", this		chedule must be completed.	complete						
6 <b>P</b> L	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	SCHEDUL	E INTO THE A	FR. IF THE	LINKS ARE BR	OKEN, THE A	FR WILL BE	SENT BACK T	O THE AUDIT	OR FOR COR	RECTION.	
<u>u</u>	Part 1: CARES, CRRSA, and ARP REVE	nd AF	RP REVE	NUE								
_ ∞	Revenue Section A	Section A EXPENDIT expenditu	is for revenue re URES claimed or rres reported in t	cognized in FV July 1, 2021, he prior year	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.	n the FY 2022 A 2022, FRIS gran Y 2021 AFR.	FR for FY 2020 at expenditure r	and/or FY 2021 eports for				
<del>                                     </del>			(10)	(20)	(30)	(40)	(05)	(09)	(70)	(88)	(06)	Total
2 F	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Ę	Fire Prevention & Safety	
12 E	ESSER I (Only) (CARES ACT) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	507									507
13.0	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: EZ, FG, SE, PM, CP, D2)	4998	40,901		T							40,901
Ľ	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998			Γ							0
15 11	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
<u>ت</u> ر	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
ع د	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
18	Total Revenue Section A		41,408	0		0	0	0			0	41,408
φ.	Revenue Section B	Section B EXPENDIT reported i	Section B is for revenue reco EXPENDITURES claimed on Jr reported in the FY 2022 AFR.	ognized in FY July 1, 2021, 1 R.	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.	n the FY 2022 A 2022, FRIS gran	FR and for FY 20 t expenditure n	22 eports and				
L			(10)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)	Total
22 ge B	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	<b>E</b>	Fire Prevention & Safety	
ŭ	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998		454	[4							454
<u>а</u> о	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: EZ, FG, SE, PM, CP, D2)	4998	47,236	336,256	9							383,492
6	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998			·							0
۳	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998			_							0
ü	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO)	4998	112,999									112,999
∡ اد	CRESA CHIIG NURRIGO (CRESA) (FRIS SUBFROGRAM CODE: SN) ARP CHIId Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT. SC)	4210	614									614
4	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: 1D, EI, PS)	4998										0
¥	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
32 (1	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAIM CODE: 8G, AP, FS)	4998										0
33	Other CARES Act Revenue (not accounted for above) (Describe on	4998										0

Page 29

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

Control Cont	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab) Other ARP Revenue (not accounted for above) (Describe on Itemization Other ARP Revenue (not accounted for above) (Describe on Itemization (Remaining) Other Federal Revenues in Revenue Section B for elsewhere in Revenue Section A or Revenue Section B Total Revenue Section B	4998			J	-			-		4	4
C. Reconciliation for Revenue Account 4998 - Total Revenue   25.00   20   20   20   20   20   20   20	tab) Other ARP Revenue (not accounted for above) (Describe on Itemization tab) (Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B Total Revenue Section B	<u> </u>	-						PARTICION DE L'ARREST DE L'ARR			
C. Reconciliation for Revenue Account 4998 - Total Revenue   200   0   0   0   0   0   0   0   0	Other ARP Revenue (not accounted for above) (Describe on Itemization tab) (Remaining) Other Federal Revenues in Revenue Actt 4998 - not accounted for elsewhere in Revenue Section B Total Revenue Section B											0
C. Reconciliation for Revenue Account 4998 - Total Revenue  C. Reconciliation for Revenue Account 4998 - Total Revenue  C. C. Reconciliation for Revenue Account 4998 - Total Revenue  E.S. CRRSA, and ARP EXPENDITURES  C. 2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures to use below.  C. 2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures to use below.  C. 2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures to use below.  C. 2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures to use below.  C. 2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures to use below.  C. 2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures to use below.  C. 2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures to use below.  C. 2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures to use below.  C. 2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures to use below.  C. 2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures to use below.  C. 2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures to use below.  C. 2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures to use below.  C. 2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures to use below.  C. 2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures to use below.  C. 2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures to use below.  C. 2022 FRIS Expenditures reports may assist in determining the expenditures to use below.  C. 2022 FRIS Expenditures a	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B  Total Revenue Section B	4998	***********									0
C. Reconciliation for Revenue Account 4998 - Total Revenue   C. Reconciliation for Revenue Account 4998 - Total Revenue   C. Reconciliation for Revenue Account 4998 - Total Revenue   C. Reconciliation for Revenue Account 4998 - Total Revenue   C. CRRSA, and a same seement   C.	Total Revenue Section B											0
C: Reconciliation for Revenue Account 4998 - Total Revenue    Comparison of the comp			160,849	336,710		0	0	0		3.0	0	497,559
Comparison   Com	Revenue Section C: Reconciliation	for Re	venue Ac	count 499	8 - Total R	evenue						
Control to   Con	Total Other Federal Revenue (Section A plus Section B)	4998	201,643	336,710		0	0	0			0	538,353
Columnition or columnition of the columnities and columnities are columnities and columnities and columnities and columnities are columnities and columniti	Total Other Federal Revenue from Revenue Tab	4998	201,643	336,710		0	0	0			0	538,353
Continue to test   Okt	Difference (must equal 0)		0	0		0	0	0			0	0
ES, CRRSA, and ARP EXPENDITURES  2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures to use below.  Esection A:    Control of the control of t	Error must be corrected before submitting to ISBE		OK	ОК		ОК	OK	OK			OK	OK
2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures to use below.   Selection A:	Part 2: CARES, CRRSA, ar	nd Af	RP EXPI	DIION:	RES							
Statute   CARES   CARES   Statutes   Care	teview of the July 1, 2021 through June 3	0, 2022	FRIS Expen	ditures rep	orts may ass	ist in detern	nining the	expenditure	s to use be	low.		
Salarites   CARES   Care   C	Expenditure Section A:											
FUNCTION   Parenths   Services   Parenths	ESSER I EXPENDITURES (CARES)			(100) Salaries	(200) Employee	(300) Purchased	(400) Supplies &	DISBURSEMENT (500) Capital Outlay		(700) Non-Capitalized	(800) Termination	(900) Total
Functions 3.000 and 2000 below (these precision and 2000 below (the pr	FUNCTION				Benefits	Services	Materials	•		Equipment	Benefits	Expenditures
Functions 3250, 2544, & 2350 below (three-sized below (three-sized below (three-sized below (three-sized below))   1	List the total expenditures for the Functions JUND and ZUUU     IRLCTION Total Expenditures	1000									. 11	o
Services (Total)   25.30   Services (Total)   Selartes   Services (Total)   Selartes   Services (Total)   Serv	PPORT SERVICES Total Expenditures	2000					454					454
17 SENVICES (TOCA)   23-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00   25-00	. List the specific expenditures in Functions: 2530, 2540, & 2560 be expenditures are also included in Function 2000 above	low (these										
1.5ENVICES (Total)   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560	ilities Acquisition and Construction Services (Total)											0
## Functions: JDOG & 2000 below (these sudder in JDOG	ERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540					454					454
Critical Environmental Control C	OOD SERVICES (Total)	2560										0
CHASE SERVICES, EQUIPMENT         1000         CHASE SERVICES, EQUIPMENT         2000         CHASE SERVICES, EQUIPMENT         CHASE SERVICES, EQUIPMENT         CHASE SERVICES, EQUIPMENT         CHASE SERVICES, EQUIPMENT         CHASE SERVICES, CARSA         CHASE SERVICES, CARSA         CHASE SERVICES, CARSA         CHASE SERVICES, CARSA         CHASE CARSA <th< td=""><td><ol> <li>List the technology expenses in Functions: 1000 &amp; 2000 below expenditures are also included in Functions 1000 &amp; 2000 abo</li> </ol></td><td>v (these ve).</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	<ol> <li>List the technology expenses in Functions: 1000 &amp; 2000 below expenditures are also included in Functions 1000 &amp; 2000 abo</li> </ol>	v (these ve).										
Particle	CHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	3										0
Technology   Tec	ciuded in function 1000) CHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	9000										de la company de
Frinch   Expenditure   Technology   Total   Total   Total   Technology   Technolo	cluded in Function 2000) TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,	2007										• Victorian Variation de la company de marchen de march
Capital Capi	EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,00	Expenditure Section B:	117										
Salaries   Capital Outlay   Capital Outlay   Capital Outlay   Other   Capital Outlay   Ca	ESSER II EXPENDITURES (CRRSA)			above to Com	(200)	(300)	(400)	USBUKSEMENI (500)		(200)	(800)	(006)
s for the Functions 1000 and 2000 below           1000         4,979         4,979         4,224         28,179           2000         30,169         267,401         3,686         52,949	NOLUMINA			Salaries	Benefits	Services	Materials	Capital Outlay	Other	Equipment	Benefits	Expenditures
1000         4,379         4,224         28,179         3,686         52,949	1. Ust the total expenditures for the Functions 1000 and 2000	below										
<u>2000</u> 30,169 267,401 3,686 52,949	STRUCTION Total Expenditures	1000				4,979	4,224	28,179				37,382
	PPORT SERVICES Total Expenditures	2000		30,169		267,401	3,686	52,949				354,205

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

(900) Total Expenditures Expenditures (900) Total 206,203 130,053 39,979 35,000 4,979 0 0 0 0 0 (800) Termination Benefits Termination Benefits (800) (700) Non-Capitalized (700) Non-Capitalized Equipment Equipment (009) Other Other (009) DISBURSEMENTS 35,000 DISBURSEMENT 35,000 Capital Outlay Capital Outlay (200) (200) I 35,000 0 3,686 (400) Supplies & Materials (400) Supplies & Materials 0 0 61,198 4,979 206,203 (300) Purchased Services (300) Purchased Services 4,979 (200) Employee Benefits (200) Employee Benefits 30,169 Salaries Salaries (100) (100) Total Technology Total Technology 2530 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these 2560 1000 2000 2530 2540 2560 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these 1000 2000 1000 2000 2000 2530 2540 2560 1000 3. List the technology expenses in Functions: 1000 & 2000 below (these 3. List the technology expenses in Functions: 1000 & 2000 below (these 1. List the total expenditures for the Functions 1000 and 2000 below 1. List the total expenditures for the Functions 1000 and 2000 below expenditures are also included in functions 1000 & 2000 above). ed in Functions 1000 & 2000 above). expenditures are also included in Functions 1000 & 2000 above). expenditures are also included in Function 2000 above) expenditures are also included in Function 2000 above) TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT FECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT ECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT GEER I EXPENDITURES (CARES) ECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT **GEER II EXPENDITURES (CRRSA) Expenditure Section C: Expenditure Section D:** OPERATION & MAINTENANCE OF PLANT SERVICES (Total) OPERATION & MAINTENANCE OF PLANT SERVICES (Total) OPERATION & MAINTENANCE OF PLANT SERVICES (Total) acilities Acquisition and Construction Services (Total) acilities Acquisition and Construction Services (Total) acilities Acquisition and Construction Services (Total) SUPPORT SERVICES Total Expenditures UPPORT SERVICES Total Expenditures **INSTRUCTION Total Expenditures** INSTRUCTION Total Expenditures Included in Function 2000) Included in Function 1000) Included in Function 2000) Included in Function 1000) FOOD SERVICES (Total) FOOD SERVICES (Total) OOD SERVICES (Total) Functions) 5 5 5 78 79 8 8 8 83 85 86 88 83 92 93 96 97 86 66 00 105 8 109 9

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

	t			I									
Control of the cont	1		2	د	a	I	<b>-</b>	و	-	-	7	۷	<u> </u>
Provide the concept of the concept		rechnology-related supplies, purchase services, equipment Included in contributions	1000										0
Committee   Comm		induced in Function 1900)								<del></del>			The same of the sa
Part		ICCHNOLOGY - RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMEN I Included in Function 2000)	2000										0
Expenditure Section E.		TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	E des			0	0	0		0		0
ESSERII   EXPENDITURES (ARP)   Sample	118									1			
State   Experiment   Comparison   Comparis	120	ESSED III EVDENIDITIBES (ADD)			(001)	(200)	(300)	(400)	DISBURSEMEN (500)		(00/	(800)	(006)
1. Left the beautic specialization of the production of the prod	121	COSEN III EAFENDI UNEO (ANF)			Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
	122	FUNCTION				Dellenis	Services	Waterials			ryampinent	Oene	CApelloliumes
State the event cope and the even cope and the event cope and the ev	123	1. Ust the total expenditures for the Functions 1000 and 2000.	below										
Comparison of the presentation of the presen	124 IN	NSTRUCTION Total Expenditures	1000				33,405			1			112,999
1. Little broader to evaluation of control of a 200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200	125st	UPPORT SERVICES Total Expenditures	2000										0
Figure a comparison and Continuous Science   Teach		<ol> <li>List the specific expenditures in Functions: 2530, 2540, &amp; 2560 be expenditures are also included in Function 2000 above!</li> </ol>	dow (these								73		
Care the control of a work towards or from the control of a work towards or from the control of a work toward or from the control of a control of	128 Fe	acilities Acquisition and Construction Services (Total)	2530										0
Substitution of production and controlled in function 2009 aboved; the state of the	1290	PERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	ı									0
1. List the brounding seveneses in leadered in language seveneses in leadered in leadered seveneses in leadered seveneses in leadered in leadered seveneses in leadered in lea	130 Ft	OOD SERVICES (Total)	2560										0
TOP ACCOUNT CARLY STATE   TOP ACCOUNT CARL		3. List the technology expenses in Functions: 1000 & 2000 below	(these										
Table   Tabl	250,500	expenditures are also included in Functions 1000 & 2000 abo	Çe)										
Particle of the Land Supplies   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   200		ECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT included in Function 1000)	1000				33.405		35.564				696'89
CRRSA Child Nutrition (CRRSA)   23405   0 35.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0   25.554   0		ECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	2000										
COUNT LEHMOLOGY RELATED SUPPLIES, PORCHASE SERVICES, CANAGE OF 35,564   20   35,564   20   25,564   20   25,564   20   20   20   20   20   20   20   2		Included in Function 2000)											>
Expenditure Section F:   CRRSA Child Nutrition (CRRSA)   Capital CRRSA Child Nutrition (CRRSA)   Capital CRRSA Child Nutrition (CRRSA)   Capital Capital Craps   Capital Cra	135	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				33,405	0	35,564		0		696'89
CRRSA Child Nutrition (CRRSA)  List the total expenditures are also included in function; 2000 a 2000 below (trees expenditures are also included in function; 2000 a 2000 below (trees expenditures are also included in function; 2000 a 2000 below (trees expenditures are also included in function; 2000 a 2000 below (trees expenditures are also included in function; 2000 a 2000 below (trees expenditures are also included in function; 2000 a 2000 below (trees expenditures are also included in function; 2000 a 2000 below (trees expenditures are also included in function; 2000 a 2000 below (trees expenditures are also included in function; 2000 a 2000 below (trees expenditures are also included in function; 2000 a 2000 below (trees expenditures are also included in function; 2000 a 2000 below (trees expenditures are also included in function; 2000 a 2000 below (trees expenditures are also included in function; 2000 a 2000 below (trees expenditures are also included in function; 2000 a 2000 below (trees expenditures are also included in function; 2000 a 2000 below (trees expenditures are also included in function; 2000 a 2000 below (trees expenditures are also included in function; 2000 a 2000 below (trees expenditures are also included in function; 2000 a 2000 below (trees expenditures are also included in function; 2000 a 2000 below (trees expenditures are also included in function; 2000 a 2000 below (trees expenditures are also included in function; 2000 a 2000 below (trees expenditures are also included in function; 2000 a 2000 below (trees expenditures are also included in function; 2000 a 2000 below (trees expenditures are also included in function; 2000 a 2000 below (trees expenditures are also included in function; 2000 a 2000 below (trees expenditures are also included in function; 2000 a 2000 below (trees expenditures are also included in function; 2000 a 2000 below (trees expenditures are also included in function; 2000 a 2000 below (trees expenditures are also included in function; 2000 a 2000 below (trees	136	Expenditure Section F:											
CRRSA Child Nutrition (GRRSA)   CARSA Child Nutrition (GRRSA Child Nutrition (GRRSA)   CARSA Child Nutrition (GRRSA Child Nutritio	137				A south that we are desired political is sufficient over	desembled to the second second deserving second to the second	Account to a second to the sec		DISBURSEMENT		Anna and a second secon	Annual Control of the	And the second control of the second control
List the total expenditures for the Functions 1000 below     List the total expenditures for the Functions 1000 below   1000	138	CRRSA Child Nutrition (CRRSA)			(100) Salaries	(200) Employee	(300) Purchased	(400) Supplies &	(500) Capital Outlay	(600) Other	(700) Non-Capitalized	(800) Termination	(900) Total
1. List the total Expenditures Support SERVICES Total Expenditures Support SERVICES Total Expenditures 2. List the specific expenditures are also included in Function 2000 above) Reditines Acquisition and Construction Services (Total) 3. List the technology expenses in Functions: 1000 & 2000 above) 3. List the technology expenses in Functions: 1000 & 2000 above) Inclinduced in Function 2000 Inclinduced in Functions: 1000 & 2000 above) Inclinduced in Function 2000 Inclinduced in Functio	140	FUNCTION				Denemis	Sel vines	Materials			visuudinka	Delicino	calminuady.
NETRUCTION Total Expenditures   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   1000   100	141	List the total expenditures for the Functions 1000 and 2000 i	pelow										
2. Ust the specific expenditures in Functions 2530, 2540, & 2550 below (these expenditures are also included in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above):  1.ECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 1000  1.ECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 2000  1.ECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 2000	142 IN	NSTRUCTION Total Expenditures	1000										0
2. Ust the specific expenditures in Functions: 2530, 2540, & 2550 below (these expenditures are also included in Function 2000 above)  Facilites Acquisition and Construction Services (Total)  Pacilites Acquisition and Construction Services (Total)  2. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions: 1000 & 2000 above)  3. List the technology expenses in Functions: 1000 & 2000 above)  TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT  TOTAL CONTROL OF MEANTED SUPPLIES, PURCHASE SERVICES, EQUIPMENT  2. List the technology expenses in Functions: 1000 & 2000 above)  TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT  2. List the technology expenses in Functions: 1000 & 2000 above)  TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT  2. List the technology expenses in Functions: 1000 & 2000 above)  TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT  2. List the technology expenses in Functions: 1000 & 2000 above)  TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT  2. List the technology expenses in Functions: 1000 & 2000 above)  TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT  2. List the technology expenses in Functions: 1000 & 2000 above)  TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT  TOTAL CONTROL CON	143 St	UPPORT SERVICES Total Expenditures	2000										0
2. List the special cupolinatives in Functions. 2330, 2430, 2430 above]  Pacilities Acquisition and Construction Services (Total)  2. List the technology expenses in Functions 1000 & 2000 below (These expenditures are also included in Functions 1000 & 2000 above).  EICHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 1000  [Included in Function 1000]  TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 2000  [Included in Function 2000]		The second secon											
Paclitites Acquisition and Construction Services (Total)         2530           OPERATION & MAINTENANCE OF PLANT SERVICES (Total)         2540           FOOD SERVICES (Total)         2560           3. List the technology expenses in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).           TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT         1000           TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT         2000           TECHNOLOGY-RELATED 2000 (Included in Function 2000)         2000		<ol> <li>ust the special expenditures in Functions: 2330, 2340, &amp; 2350 be expenditures are also included in Function 2000 above)</li> </ol>	asami mor										
PODD SERVICES (Total)  3. List the technology expenses in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above):  TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 1000 (Included in Function 1000)  TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 2000	146 Fa	acilities Acquisition and Construction Services (Total)	2530										0
FOOD SERVICES (Total)  3. List the technology expenses in Functions: LOOD & 2000 below (these expenditures are also included in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above):  TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 1000 (Included in Function 1000) (Included in Function 2000) (Included in Function 2000)		PERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions: 1000 & 2000 below (these expenditures are also included in Functions: 1000 & 2000 below (these inchnorms) in Figure 2000 in Function 1000)  TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 2000 (Included in Function 2000)	148 FC	OOD SERVICES (Total)	2560										0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 1000 (Included in Function 1000) TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 2000 (Included in Function 2000)	149	List the technology expenses in Functions: 1000 & 2000 below expenditures are also included in Functions (100) & 2000 above.	(these	2 vist.									
PLIES, PURCHASE SERVICES, EQUIPMENT 2000		SCHNOLOGY-RELATED SLIPPLIFS, PLIRCHASE SERVICES, EQLIDMENT	858							_			
PLIES, PUKCHASE SEKVICES, EQUIPMENT 2000		ncluded in Function 1000)	1000										0
	152 (Ir	ECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT ncluded in Function 2000)	2000						-				0

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(Detailed Schedule of Receipts and Disbursements)

Expenditures Expenditures (900) Total (900) Total (006) 614 614 0 0 0 0 0 0 Termination Benefits Termination Benefits (800) 80 Non-Capitalized Equipment Non-Capitalized (700) (700) 0 Other Other (009) (909) (009) -DISBURSEMENTS DISBURSEMENTS -DISBURSEMENTS Capital Outlay Capital Outlay (200) (200) (200) 0 0 0 (400) Supplies & Materials Supplies & Materials (400) (400) 0 0 0 614 614 (300) Purchased Services (300) Purchased Services (300) 0 Employee Benefits (200) Employee Benefits (200) Salaries Salaries (100 (100) (100) Total Technology Total Technology ns: 2530, 2540, & 2560 below (these 2530 2540 2560 Technology 2. Ust the specific expenditures in Functions: 2530, 2540, & 2560 below (these 2530 2540 2560 1000 2000 1000 2000 1000 1000 2000 Total 3. List the technology expenses in Functions: 1000 & 2000 below (these 1. Ust the total expenditures for the Functions 1000 and 2000 below 1. Ust the total expenditures for the Functions 1000 and 2000 below 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). expenditures are also included in Functions 1000 & 2000 above). expenditures are also included in function 2000 above) expenditures are also included in Function 2000 above) TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure EQUIPMENT (Total TECHNOLOGY included in all Expenditure TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT FECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT FCHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT ECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT ARP Child Nutrition (ARP) **Expenditure Section G: Expenditure Section H: Expenditure Section 1:** OPERATION & MAINTENANCE OF PLANT SERVICES (Total) OPERATION & MAINTENANCE OF PLANT SERVICES (Total) acilities Acquisition and Construction Services (Total) acilities Acquisition and Construction Services (Total) ARP IDEA (ARP) SUPPORT SERVICES Total Expenditures SUPPORT SERVICES Total Expenditures INSTRUCTION Total Expenditures INSTRUCTION Total Expenditures included in Function 1000) (Included in Function 1000) Included in Function 2000) 2. List the specific ex FOOD SERVICES (Total) FOOD SERVICES (Total) 53 160 161 154 155 156 159 165 69 57 163 164 168 182 183 186 187 88 189 190

M:VauditNeoga CUSD/2022/Excel/Statements/Neoga CUSD. linked, afr-22-form, 10/12/202**R**eference should be made to the auditor's report regarding this information.

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

	А	8	ပ	۵	Ш	u.	ပ	I	-		¥	7
5				Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
2 2	CUMPTICAL				Benefits	Services	Materials			Equipment	Benetits	expenditures
104	1 1 fer the total exceedings	ando										
3 8	TOT STOLE		L									
3 6		2007										
198	/ SUPPURI SERVICES Total Expenditures	7007										0
	2 list the snardle armandlines in Emotions, 2530, 2540, §, 2550 below (these	low (these										
199												
200	Facilities Acquisition and Construction Services (Total)	2530										0
201	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
202	FOOD SERVICES (Total)	2560	1									
8												
204	<ol> <li>List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</li> </ol>	/ (these /e).									100	
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	1000										
205												
206	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 206 (Included in Function 2000)	2000								, aleksi		•
	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,	Total			<b>L</b>							
207	EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Technology				0	0	0		0		0
208	S Expenditure Section J:											
209	CHBES (Coronavirus State and Local Elecal							DISBURSEMENTS	1		AND AN ARTHUR AND AN ARTHUR AND A	1
				<b>a</b> ;	(200) Employee	(300) Purchased	(400) Supplies &	(004)	(900)	(700) Non-Capitalized	(800) Termination	Total
211				Salaries	Benefits	Services	Materials	Capital Outlay	Other	Equipment	Benefits	Expenditures
212												
213		wolec										
214		1000									<b>31</b>	0
212	SUPPORT SERVICES Total Expenditures	2000										0
5	List the specific expenditures in Functions: 2530, 2540, & 2560 below (these assemblings are also included in Europian 2010, should	low (these										
240		00.30	L									
0 0	Z 10 Facilities Acquisition and Lonstruction Services (10tal)	OSC7										0
220	OFERALION & MAINTENANCE OF PLANT SERVICES (1918)	2560										0
į												
222	List the technology expenses in Functions, 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	(these										
223	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	1000										0
3		2000			1							0
	TOTAL TECHNOLOGY BE ATER CLIBBLES BUBGLASE SEBURGE				1							
225		Total Technology				0	6	0		0		0
226												H
227	Other CARES Act Expenditures (not		depto:	4001	(ACC)	(DOC)	1808)	DISBURSEMENTS	1000)	to the state of th	(ove)	(080)
3 8				Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
230	WOLLWIE				Benefits	Services	Materials			Equipment	Benefits	Expenditures
33 6	1. List the total expenditure	elow										
	INSTRU	1000										
233	233 SUPPORT SERVICES Total Expenditures	2000	J									0
				•	und generalise in constant							

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

4	α	ပ	_	ш	L3	O	I	_	_	~	
	3	,	-								
1 ist the country events in Sunctions 2530 2540 & 2550 below (these	helme (These										
235 expenditures are also included in Function 2000 above)	e)										
236 Facilities Acquisition and Construction Services (Total)	2530										0
237 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
238 FOOD SERVICES (Total)	2560										0
è.	ow (these										
240 experior respensive also included in Functions Livin & ZAM above).	l'encon							_			
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 241 (Included in Function 1000)	1000										0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 242 (included in Function 2000)	2000										0
EQUIPMENT (Total TECHNOLOGY included in all Expenditure 243)	Technology				0	0	0		0		0
	Τ						DISBURSEMENTS				
Other CRRSA Ex			(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)
for above)			Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
24/ 248 EUNITION				Benefits	Services	Materials			Equipment	benetits	Expenditures
1. List the total expenditure	0 below										
250 INSTRUCTION Total Expenditures	1000										0
251 SUPPORT SERVICES Total Expenditures	2000										0
25. List the specific expenditures in Functions, 2330, 2340, & 2360 below [these 25]	oeiow (mese										
Facilities Acou	2530										0
255 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										
256 FOOD SERVICES (Total)	2560										0
3 List the technology expenses in Functions: 1000 & 2000 below (these	ow (these										
258 expenditures are also included in Functions 1000 & 2000 abovel.	bove).							i de			
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 259 (Included in Function 1000)	1000					***********************					0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	2000										0
	Total										
EQUIPMENT (Total TECHNOLOGY included in all Expenditure 261) Functions)	Technology				0	0	0		0		0
								100			
	Г		-				DISBURSEMENTS	<u>,</u>			
Other ARP Expend			(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)
above)			Salaries	Employee	Purchased	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Foulnment	Termination	Total
266 FUNCTION											
1. Ust the total expenditure	0 below								200		
268 INSTRUCTION Total Expenditures	1000										0
269 SUPPORT SERVICES Total Expenditures	2000										0
2. List the specific expenditures in Functions 2330, 2540, & 2560 below (these 271 expenditures are also included in Function 2000 above)	below (these }										
Facilities Acqui	2530										0
273 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									To a	0
274 FOOD SERVICES (Total)	2560				-				-		-

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

	₹	α	ر د	_	IJ	_	פ	I	_	7	×	_
276	List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	(these re).	(1) (2) (3)									
27.7	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	1000										0
278	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 278 [Included in Function 2000]	2000										0
970	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure	Total Technology				0	0	0		0		0
280												
281	Expenditure Section N:											
282								DISBURSEMENTS-				-
283			P	(100)	(200)	(300)	(400)	(200)	(009)	(002)	(800)	(006)
284	CARES, CRRSA, & ARP funds)			Salaries	Employee Benefits	Purchased	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
285	FUNCTION											
286	286 INSTRUCTION	1000		0	0	38,384	48,254	63,743	0	0		150,381
287	287 SUPPORT SERVICES	2000		30,169	0	268,015	4,140	52,949	0	0		355,273
288	288 Facilities Acquisition and Construction Services (Total)	2530		0	0	206,203	0	0	0	0		206,203
286	289 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		30,169	0	61,198	4,140	35,000	0	0		130,507
290	290 FOOD SERVICES (Total)	2560		0	0	614	0	0	0	0		614
291	TOTAL EXPENDITURES									Functions 10	Functions 1000 & 2000 total	505,654
292												
293	Expenditure Section O:											
294 205	TOTAL TECHNOLOGY			7400)	COOL CONTRACTOR OF THE PROPERTY OF THE PROPERT	1000	AND THE PROPERTY OF THE PROPER	-DISBURSEMENTS	(600)	1904)	10001	1000)
ć L	EXPENDITURES (from all CARES,				Emalouse	(acc)	Cumiliae &	(Onc.)	(one)	Von Canitalized	Termination	Total
296	CRRSA, & ARP funds)			Salaries	Benefits	Services	Materials	Capital Outlay	Other	Equipment	Benefits	Expenditures
297	FUNCTION											
298	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				38,384	0	70,564		0		108,948

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Print Date: 10/12/2022	Neoga CUSD.linked.afr-22-for

	A	В	၁	۵	Ш	щ	9	I	_	7		ᅩ	7
-	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION	VD DEPRI	ECIATION										
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	Accumlated 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	reciation ions 121 thru 1, 2022	Accumulated Depreciation Ending June 30, 2022	Ending Balance Undepreciated June 30, 2022
T-	Works of Art & Historical Treasures	210	11,896			11,896		7,140	1,190	c		8,330	3,566
4	pwel	220			The same of the sa			Vision of planting and a second			The state of the s		
2	Non-Depreciable Land	221	262,327			262,327			and the second				262,327
9	Depreciable Land	222	0			0	ß		And the second improvement of the continuent of	Control and Contro	Control of the contro	0	0
~	Buildings	230					<b>Province</b>	A PERSONAL PROPERTY OF THE PRO	And and a second control of the second contr	Panadara anamana (1 ti instituti da anamana panadara	The state of the s	Annual Property of the Control of th	
8	Permanent Buildings	231	15,308,959	92,198	CONTRACTOR OF THE CONTRACTOR O	15,401,157	ន	6,426,221	275,929	6	The state of the s	6,702,150	700'669'8
6	Temporary Buildings	232	0			0	8	0		, odenny over		0	0
5	Improvements Other than Buildings (Infrastructure)	240	883,507	94,086		977,593	8	431,002	47,363			478,365	499,228
-	Capitalized Equipment	250					gweson						
12	10 Yr Schedule	251	1,031,649	259,743	77,736	1,213,656	9	431,188	121,366	5	77,736	474,818	738,838
13	5 Yr Schedule	252	349,705	116,757	2,505	463,957	Ŋ	293,091	50,302	2	2,505	340,888	123,069
4	3 Yr Schedule	253	0			0	m	0				0	0
2	15 Construction in Progress	260	0	198,469		198,469	1						198,469
16	Total Capital Assets	200	17,848,043	761,253	80,241	18,529,055	, ,	7,588,642	496,150		80,241	8,004,551	10,524,504
17	Non-Capitalized Equipment	700				0	9		)	0			
18	Allowable Depreciation								496,150	)	and the same		

	Α	В	ГС	T D	T	El F	
1			CONTRACTOR OF THE PARTY OF THE	PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTA	TIONS (2021 - 2022)		
2			This schedul	e is completed for school districts only.			
4	<u>Fund</u>	Sheet, Row		ACCOUNT NO - TITLE		Amount	
7	EXPENDITURES:		0	PERATING EXPENSE PER PUPIL			
8	ED	Expenditures 16-24, L116		Total Expenditures		\$ 4,824,	.029
9 10	O&M DS	Expenditures 16-24, L155		Total Expenditures		916,	,839
11	TR	Expenditures 16-24, L178 Expenditures 16-24, L214		Total Expenditures Total Expenditures		341, 415,	
	MR/SS TORT	Expenditures 16-24, L292		Total Expenditures		183,	,690
14	TORT	Expenditures 16-24, L422		Total Expenditures	Total Expenditures	76, \$ 6,758,	,972 .565
16	LESS RECEIPTS/REVENUES OR DISBU	RSEMENTS/EXPENDITURES NOT APPLICABL	E TO THE REGULAR K	-12 PROGRAM:			The state of
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (in State)		\$	0
19 20	TR TR	Revenues 10-15, L47, Col F Revenues 10-15, L48, Col F	1421 1422	Summer Sch - Transp. Fees from Pupils or Parents (in State) 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 23	TR TR	Revenues 10-15, L50 Col F Revenues 10-15, L52, Col F	1424 1432	Summer Sch - Transp. Fees from Other Sources (Out of State)			0
24	TR	Revenues 10-15, L56, Col F	1442	CTE - Transp Fees from Other Districts (In State) Special Ed - Transp Fees from Other Districts (In State)		22.4	0 410
25 26	TR TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)			0
27	TR	Revenues 10-15, L60, Col F Revenues 10-15, L61, Col F	1452 1453	Adult - Transp Fees from Other Districts (In State) Adult - Transp Fees from Other Sources (In State)		hettitidikkoloharnomoniarina maasyssa roota vandrasiagos	0
	TR O&M-TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		And COO and week the color of the description in a life of the communication of the color of the	0
	O&M-TR O&M-TR	Revenues 10-15, L151, Col D & F Revenues 10-15, L152, Col D & F	3410 3499	Adult Ed (from ICCB) 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
	O&M-TR O&M	Revenues 10-15, L214, Col D,F Revenues 10-15, L224, Col D	4605 4810	Fed - Spec Education - Preschool Discretionary Federal - Adult Education		The Black of Archer Man and Administration and Admi	0
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs		5,7	0 706
35 36	ED ED	Expenditures 16-24, L9, Col K - (G+I) Expenditures 16-24, L11, Col K - (G+I)	1225	Special Education Programs Pre-K			0
37	ED	Expenditures 16-24, £12, Col K - (G+I)	1275 1300	Remedial and Supplemental Programs Pre-K Adult/Continuing Education Programs			0
38 39	ED ED	Expenditures 16-24, L15, Col K - (G+I) Expenditures 16-24, L20, Col K	1600	Summer School Programs		9,1	593
40	ED	Expenditures 16-24, L21, Coi K	1910 1911	Pre-K Programs - Private Tuition Regular K-12 Programs - Private Tuition		71	0 524
41 42	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition			0
42	ED ED	Expenditures 16-24, L23, Col K Expenditures 16-24, L24, Col K	1913 1914	Special Education Programs Pre-K - Tuition Remedial/Supplemental Programs K-12 - Private Tuition			0
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		And the state of t	0
45 46	ED ED	Expenditures 16-24, L26, Col K Expenditures 16-24, L27, Col K	1916 1917	Adult/Continuing Education Programs - Private Tuition CTE Programs - Private Tuition			0
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		The state of the s	0
48 49	ED ED	Expenditures 16-24, L29, Col K Expenditures 16-24, L30, Col K	1919	Summer School Programs - Private Tuition			0
50	ED	Expenditures 16-24, L31, Col K	1920 1921	Gifted Programs - Private Tuition Bilingual Programs - Private Tuition			0
51 52	ED ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition			0
53	ED ED	Expenditures 16-24, L77, Col K - (G+1) Expenditures 16-24, L104, Col K	3000 4000	Community Services Total Payments to Other Govt Units		23, 298,	571
	ED	Expenditures 16-24, L116, Col G	•	Capital Outlay		155,	
55 56	0&M	Expenditures 16-24, L116, Col I Expenditures 16-24, L134, Col K - (G+I)	3000	Non-Capitalized Equipment Community Services		1979 distribute and transfer and an excellent an accommission and accommission accommission and accommission accommission and accommission accommission accommission and accommission accommissi	0
	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units			0
	0&M 0&M	Expenditures 16-24, L155, Col G Expenditures 16-24, L155, Col I	-	Capital Outlay  Non-Capitalized Equipment		380,0	-
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		, we describe the state of the	0
61 62		Expenditures 16-24, L174, Col K Expenditures 16-24, L189, Col K - (G+I)	5300	Debt Service - Payments of Principal on Long-Term Debt		323,	
63	TR	Expenditures 16-24, L200, Col K	3000 4000	Community Services Total Payments to Other Govt Units			0
64 65		Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt			593
66	TR	Expenditures 16-24, L214, Col G Expenditures 16-24, L214, Col I	•	Capital Outlay  Non-Capitalized Equipment		116,	756 0
	MR/SS	Expenditures 16-24, L220, Coi K	1125	Pre-K Programs			0
	MR/SS MR/SS	Expenditures 16-24, L222, Col K Expenditures 16-24, L224, Col K	1225 1275	Special Education Programs - Pre-K Remedial and Supplemental Programs - Pre-K		And the state of t	0
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs			0
	MR/SS MR/SS	Expenditures 16-24, L228, Col K Expenditures 16-24, L277, Col K	1600 3000	Summer School Programs Community Services			203
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units			102
	Tort Tort	Expenditures 16-24, L318, Col K - (G+I) Expenditures 16-24, L320, Col K - (G+I)	1125 1225	Pre-K Programs			0
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1225	Special Education Programs Pre-K Remedial and Supplemental Programs Pre-K			0
77 78	Tort Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs			0
79	Tort	Expenditures 16-24, L326, Col K - (G+I) Expenditures 16-24, L331, Col K	1600 1910	Summer School Programs Pre-K Programs - Private Tuition			0
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition			0
**	Tort Tort	Expenditures 16-24, L333, Col K Expenditures 16-24, L334, Col K	1912 1913	Special Education Programs K-12 - Private Tuition Special Education Programs Pre-K - Tuition			0
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition			0
20.00	Tort Tort	Expenditures 16-24, L336, Col K Expenditures 16-24, L337, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition			0
86	Tort	Expenditures 16-24, L338, Col K	1916 1917	Adult/Continuing Education Programs - Private Tuition CTE Programs - Private Tuition			0
	Tort Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition			0
89	Tort	Expenditures 16-24, L340, Col K Expenditures 16-24, L341, Col K	1919 1920	Summer School Programs - Private Tuition Gifted Programs - Private Tuition		to the best make the series of the district measures are absolute the contract of the series when	0
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition			0
	Tort Tort	Expenditures 16-24, L343, Coi K Expenditures 16-24, L387, Col K - (G+I)	1922 3000	Truants Alternative/Optional Ed Progms - Private Tuition Community Services			0
93	Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units			0
94 95	Tort Tort	Expenditures 16-24, L422, Coi G Expenditures 16-24, L422, Coi I	•	Capital Outlay Non-Capitalized Equipment			٥
96	•	and the same of th	•	Total Deductions for OEPP Compu	tation (Sum of Lines 18 - 95)	\$ 1,388,	354
97 98			daniel America	Total Operating Expenses Regular	K-12 (Line 14 minus Line 96)	5,370,7	211
JO		9 1	nuntii AUA from Ave	rage Daily Attendance - Student Information System (SIS) in IWAS	-preliminary ADA 2021-2022	440	1.95

	A	В	С	D	E	F	<b>4</b> H
1		<b>ESTIMATED OPERATING EXPENSE P</b>	ER PUPIL (OEPP)/PER (	APITA TUITION CHARGE (PCTC) COMPUTATIONS	(2021 - 2022)		
2			This schedule is comple	ted for school districts only.			
H	Fund	Sheet, Row	ACCOUNT	NO TITLE	- 1. The state of the second s	Amount	

	A	В	Гс	T D	[ E
$\vdash$	^		The second secon		IEL F MH
1		COUNTRIED OPERATING EXPER		P)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)	
2			This schedule	is completed for school districts only.	
4	Fund	Sheet, Row		ACCOUNT NO - TITLE	Amount
101				PER CAPITA TUITION CHARGE	
TOE	LESS OFFSETTING RECEIPTS/REVENU			31. TO 117. 191101 STATES	
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (in State)	\$ 0
105		Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (in State)	3
106		Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	0
107 108		Revenues 10-15, L46, Col F Revenues 10-15, L51, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	
109		Revenues 10-15, L53, Col F	1431 1433	CTE - Transp Fees from Pupils or Parents (in State) CTE - Transp Fees from Other Sources (in State)	0
110		Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)	0
111		Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)	O
112 113		Revenues 10-15, L57, Col F Revenues 10-15, L58, Col F	1443 1444	Special Ed - Transp Fees from Other Sources (In State)	0
114		Revenues 10-15, L75, Col C	1600	Special Ed - Transp Fees from Other Sources (Out of State) Total Food Service	17,001
	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)	64,173
116 117		Revenues 10-15, L86, Coi C	1811	Rentals - Regular Textbooks	17,660
118		Revenues 10-15, L89, Col C Revenues 10-15, L90, Col C	1819 1821	Rentals - Other (Describe & Itemize) Sales - Regular Textbooks	0
119		Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)	O consistent commencial consistent consisten
120		Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)	986
	ED-O&M ED-O&M-TR	Revenues 10-15, L97, Col C,D	1910	Rentals	300
	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L100, Col C,D,F Revenues 10-15, L106, Col C,D,E,F,G	1940 1991	Services Provided Other Districts Payment from Other Districts	0
124		Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)	8,991 0
	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education	0
	ED-O&M-MR/SS ED-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education	21,379
128		Revenues 10-15, L147, Col C,G Revenues 10-15, L148, Col C	3300 3360	Total Bilingual Ed State Free Lunch & Breakfast	7.716
	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative	7,316
	ED-0&M	Revenues 10-15, L150,Col C,D	3370	Driver Education	10,056
132	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G Revenues 10-15, L158, Col C	3500	Total Transportation	149,824
	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3610 3660	Learning Improvement - Change Grants Scientific Literacy	0
	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education	this distinct of death in temperature or an exercise parameter reasons or assess
	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant	0
	ED-O&M-TR-MR/SS ED-O&M-DS-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant	
	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G Revenues 10-15, L165, Col C,D,E,F,G	3775 3780	School Safety & Educational improvement Block Grant Technology - Technology for Success	0
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools	Anadolicia dini, di nita con fina come de anazolicia sensicia di francesca con fine necessa anazona. O
140		Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects	50,000
142	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J Revenues 10-15, L179, Col C	3999	Other Restricted Revenue from State Sources	950
	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	4045	Head Start (Subtract) Total Restricted Grants-In-Aid Received Directly from Federal Govt	53,139
	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V	0
145	ED-MR/SS ED-O&M-TR-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service	246,885
	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G Revenues 10-15, L211, Col C,D,F,G	4300 4400	Total Title I Total Title IV	189,971
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	2,936 241,422
	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	0
	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	The state of the property of the state of th
	ED-O&M-MR/SS	Revenues 10-15, L218, Col C,D,F,G Revenues 10-15, L223, Col C,D,G	4699 4700	Fed - Spec Education - IDEA - Other (Describe & Itemize) Total CTE - Perkins	0
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments	38,263
178		Revenues 10-15, L255, Col C	4901	Race to the Top	0
	ED-O&M-TR-MR/SS ED-TR-MR/SS	Revenues 10-15, 1256, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant	
	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G Revenues 10-15, L258, Col C,F,G	4905 4909	Title III - Immigrant Education Program (IEP) Title III - Language Inst Program - Limited Eng (LIPLEP)	0
182	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920	McKinney Education for Homeless Children	
183	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	0
184	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 10-15, 1261, Col C,D,F,G	4932	Title II - Teacher Quality	17,208
186	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G Revenues 10-15, L263, Col C,D,F,G	4960 4981	Federal Charter Schools State Assessment Grants	0
187	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982	Grant for State Assessments and Related Activities	O common control de minimo mode de los prometros del consideración de control
	ED-O&M-TR-MR/SS	Revenues 10-15, £265, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach	18,628
190	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	5,364
191	Federal Stimulus Revenue	Revenues 10-15, L267, Col C,D,F,G CARES CRRSA ARP Schedule	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize) Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses	538,353
		Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **	(41,408) 196,383
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **	6
195	ED-TR-MR/SS ED-MR/SS			Total Deductions for PCTC Computation Line 104 through Line 193	
196				Net Operating Expense for Tuition Computation (Line 97 minus Line 195	
197				Total Depreciation Allowance (from page 36, Line 18, Col !)	496,150
190			Q Month ADA form	Total Allowance for PCTC Computation (Line 196 plus Line 197	
200		· ·	a monta AUA from Ave	rage Daily Attendance - Student information System (SIS) in IWAS-preliminary ADA 2021-202: Total Estimated PCTC (Line 198 divided by Line 199	THE RESIDENCE OF THE PARTY OF T
201					The second secon
202	Tine total OEPP/PCIC may ch	ange based on the data provided	. The final amounts	will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT th	e final 9-month ADA.
203	**Go to the Evidence-Based Fund	ting Distribution Calculation webpage.			
	Hoder Reports open the EV 2022 Co.	acial Education Funding Minesting Colonia	ation Dataite and the me	2002 Smilish Language Education Funding Allegary	
204	column X for the Special Education C	contribution and column V for the English	Learner Contribution for	2022 English Learner Education Funding Allocation Calculation Details. Use the respective Exce r the selected school district. <i>Please enter "0" if the district does not have allocations for lines</i>	I file to locate the amount in
				or lines	WING 233.

### **Current Year Payment on Contracts For Indirect Cost Rate Computation**

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

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

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

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

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





Indirect Cost Rate Plan

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

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

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	500,000	25,000	475,000
ED- Support Services: Pupils-Puchased Services	10-2100-300	Christy Elder	28,743	25,000	3,743
ED- Food Services-Purchased Services	10-2560-300	Opaal Food Management, Inc.	70,548	25,000	45,548
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Total			99,291		49,291

# ESTIMATED INDIRECT COST DATA

ESTIMATED INDIRECT COST BATE DATA					
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2 SECTION I					
Innancial Data 10 Assist Indirect Cost Kate Determination   Source document for the computation of the Indirect Cost Rate is	found in the "Expenditures" tab.)				
т		no arte in inclusion de la completición de la company de la proposition de la proposition de la proposition de	ingen inden jengan penganan kanggalakhan pengalakhan penganan kananggalan kanggalan pengahan pengahan pengahan Ba	on particular and particular description for a particular particular particular description of the particular description of t	And the state of t
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 the same 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	inter the disbursements/expen tion that work with specific fed	ditures included within the fo eral grant programs in the san	lowing functions charged dired ne capacity as those charged to	ctly to and reimbursed from fede o and reimbursed from the same	ral grant programs. 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	other salaries for Title I clerks p	erforming like duties in that fi	unction must be included. Incl	ude any benefits and/or purchas	ed services paid on or
5 to persons whose saidries are classified as direct costs in the function listed.	Ö				Mends som de
6 Support Services - Direct Costs (1-2000) and (5-2000)	the state of the s				encoloni even
7 Direction of Business Support Services (1-2510) and (5-2510)					Bergan Joseph
8 Fiscal Services (1-2520) and (5-2520)	entered to the other than policy from party of degrees of the contract of the				haif illin Blackers
9 Operation and Maintenance of Plant Services (1, 2, and 5-2540)			130,507		Vince Spec A S
10 Food Services (1-2560) Must be less than (P16, Col E-F, L65)	regimentenstali (Aprilytic pri Pregime, regiver pri regime, compositionementensis).	and distinguishing and distinguished and state of the second seco	212,885		
	of commodities when determin	ing if a Single Audit is	1		nice enten <sub>ses</sub> age
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_	ander i menemen in in 2000 de ples en i independad sed bedekted beste beste bles independent en independent en in	The many of the Control of the Contr	THE PARTY CANAL IS A DESCRIPTION OF THE PARTY CONTROL OF THE PARTY CONTR		**************************************
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-	<ul> <li>manufacturation printing printing interest in a property or in a property of the control of the co</li></ul>	When the contract of philosophy adaptives are a great or a such a contract of the contract of		<ol> <li>Complete C. C. Complete Co</li></ol>	94. 94. 6 (P)
16 Estimated Indirect Cost Rate for Federal Programs			en des	stiverina dela mante primera de distribución de se construencia en serverin en en construencia de destado de d	And the second s
~ 8	Function	Restricted Indirect Costs	Restricted Program	Unrestricted Program	gram Direct Costs
19 Instruction	1000		2,878,279	***************************************	2,878,279
20 Support Services:		ALI MANAGAMATAN TAN TAN MANAGAN MANAGAN MANAGAN KAN MANAGAN MANAGAN MANAGAN MANAGAN MANAGAN MANAGAN MANAGAN MA			
Pupil	2100		329,364	army protection.	329,364
_	2200		232,301		232,301
<b>-</b>	2300	enderende estal la concentrate en communication en consecutación en consecutación de consecutación en consec	310,871	haramayddianas saell yn seinerau serffenas saeth feast air seam oedd an a 1900 o 1900 do 1900 o 1900 do 1900 o I	310,871
24 School Admin	2400		362,986	tity - typhow and - lander site label, 20,207 Motive - the section of the condition of the section of the secti	362,986
25 Business:			1936 ja valdatustat on pinninkan managaffikkan (, dal) quakkparantamas van Anagheineren	<ol> <li>Although program de commence op property para cycle (A.V.), estad find promision accommendation of parameter and account.</li> </ol>	
4	0157		arion de la companya		)
FISCAL SERVICES	2520	//099	au en la companya de	//0°99	
4		and the second of the second o	978,620	495,519	130,507
Pupil Iransportation	0555		259,730		057,657
_	0007	Commission (ICCO) (Commission of the Commission of Commiss	040,41	Company and the company of the compa	04041
<u>ප</u>	O/C7		D Commonwealth of the Comm		<b>&gt;</b>
33 Direction of Central Spt. Srv.	2610		0	T TO AND THE COLORS A	0
34 Plan, Rsrch, Dvlp, Eval, Srv.	to the description receives the same general analysis and analysis and possible properties of properties of the description of	Text September 10 (1997) in a manifest designed and the september 10 (1997) in a september 10 (1	O constitution of the cons	iki (karangan) dan karangan dan k	O
35 Information Services	2630		0		0
36 staff Services	2640			O	0
37 Data Processing Services	2660	0	0	0	0
38 other:	2900		27,960	No Share	27,960
_	3000	And the set of the set	23,673	editeration processing of the color of the commence of the color of th	23,673
Ö	age 40)		(49,291)		(49,291)
41 Total	CHARTERST MASHART - HOLD HAVE SHARKERS AND AND EXCHANGE AND	720,99	5,076,045	261,396	4,580,726
42		Restricted Rate	a John Daviest has a chicken	Unrestricted Rate	er et ad adaptate ades, 177 ode
443		Total Indirect Costs:	66,077	Total Indirect Costs:	561,396
		TOTAL CUSTS:	2,07070 C#U,07070	iotal Difect Costs.	4,000,1
		•	200	77.77	

Print Date: 10/12/2022 Neoga CUSD.linked.afr-22-form

Reference should be made to the auditor's report regarding this information.

	A	4	٥	E	4
-		REPOR	T ON SHARED S	REPORT ON SHARED SERVICES OR OUTSOURCING	<b>JURCING</b>
2		Schoo	Code, Section	School Code, Section 17-1.1 (Public Act 97-0357)	<b>7-0357</b> )
?			Fiscal Year Er	Fiscal Year Ending June 30, 2022	,我们就是我们的一个人,我们就是我们的一个人,我们就是我们的一个人,我们就是我们的一个人,我们们也会会会会会会会会会会会,我们们也会会会会会会会会会会会会会会会
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.	rcing in the pri	or, current and next	fiscal years.	
9			Neoga CUSD 3	SD 3	11-018-0030-26_AFR22 Neoga CUSD 3
		Prior Fiscal	1000000	220	Name of the Local Education Agency (LEA) Participating in the Joint Agreement,
80	Check box if this schedule is not applicable	Year	Fiscal Year	Next Hscal Year	Cooperative or Shared Service.
6	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget	Objective in the second			
10	Service or Function ( <u>Check all that apply</u> )			Barriers to Implementation	(Etrait toot to 2001 characters for additional conserve los 32 and 38)
=	Curriculum Planning	×	×		ROE 11 & ROE 3
12	Custodial Services				
13	Educational Shared Programs		The second secon		
14	Employee Benefits				
15	Energy Purchasing			The state of the s	
16	Food Services		Arminia	PL3-11-1	
1	Grant Writing		×		RISE Grant with Multiple Schools
18	Grounds Maintenance Services				
9	Insurance	×	×		ICRMT/IL School District Agency
20	Investment Pools	- Carlotta	prominos d		
21	Legal Services				
22	Maintenance Services				
23	Personnel Recruitment				
24	Professional Development				
25	Shared Personnel	×	×		Stewardson-Strasburg CUSD
26	Special Education Cooperatives	×	×		Eastern Illinois Area Special Education
27	STEM (science, technology, engineering and math) Program Offerings		него постанала	delica-specific	
28	Supply & Equipment Purchasing			-	
29	Technology Services	The same of the sa	Section Sectio		
30	Transportation				
31	Vocational Education Cooperatives	×	×	44700 4004	Eastern Illinois Education of Employment System
32	All Other Joint/Cooperative Agreements		×		Cumberland CUSD- Sports Cooperative
33	Other			***************************************	
8					
35	Additional space for Column (D) - Barriers to Implementation;				
37	···				
3	1 1 17 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			***************************************	
41	Additional space for Column (b) - Name of LEA:				
42					
43	•				

# ILLINOIS STATE BOARD OF EDUCATION

School Business Services Department (N-330) Springfield, IL 62777-0001 100 North First Street

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET			\$1000000000000000000000000000000000000		School Di	School District Name:	Neoga CUSD 3	73	MONOTONI SERVENCIA PREMIORI SECURIO SECURIO SE LA MANTE PER PORTO SE COMPANDA DE LA COMPANDA DE LA COMPANDA DE
(section 1/-1.5 of the school Lode)					Ž.	RCD1 Number:	070000000		Austria de la composiçõe de la desta de la composiçõe de la composiçõe de la composiçõe de la composiçõe de la
	- Colonia de la colonia de	Actual	Actual Expenditures, Fiscal Year 2022	Fiscal Year 2	022	Budg	<b>Budgeted Expenditures, Fiscal Year 2023</b>	ures, Fiscal Y	ear 2023
	emple's an impless, or	(10)	(20)	(08)		(10)	(20)	(80)	MINIMATERIA (NO. 1971) AND
Description	F a	Educational	Operations & Maintenance	Tort Fund	Total	Educational	Operations & Maintenance Tort Fund	Tort Fund	Total
	<b>Š</b>	<b>E</b>	Fund		ar who are public was seen.	ב ב	Fund		
1. Executive Administration Services	2320	202,082		0	202,082	181,080			181,080
2. Special Area Administration Services	2330	0		0	0	nor encounterwish must be conditioned throughout through the conditioned throughout throughout the conditioned throughout the conditioned throughout throughout throughout the conditioned throughout throughout the conditioned throughout throughout throughout the conditioned throughout throughout the conditioned throughout throughout the conditioned throughout throughout the conditioned throughout throughout the conditioned throughout throughout the conditioned throughout the conditioned throughout the conditioned throughout the conditioned throughout throughout the conditioned throughout the conditioned throughout throughout throughout the conditioned throughout throughout the conditioned throughout throughout the conditioned throughout throughout throughout the conditioned throughout throughout the conditioned throughout throughout the conditioned throughout the conditioned throughout the conditioned throughout throughout throughout the conditioned throughout throughout the conditioned throughout throughout the conditioned throughout throughout the conditioned throughout the conditioned throughout throughout the conditioned throughout the conditioned throughout the conditioned throughout the conditioned t		District Control of the Control of t	0
3. Other Support Services - School Administration	2490	0		0	0	onio e o disponenti della constanta della constanta della constanta della constanta della constanta della constanta			0
4. Direction of Business Support Services	2510	0	0	0	0		All all and a second		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 stat	state law		Sambler-Incpo-;**	Water course.	0				0
and included above.	ac to serve with twee retireated days statisticated the		r det autorité des récontracións des dessidentes de la dessidente de la dessidente de la composition della composition d		Seed to a constitute and seed to defend a set of children	aureurasses or epocatives organises discontinues	and the man measure of the same do 1000 and delected to 1000	Visite published and the first state of the constitution of the co	uhlahkitas sekissile shakaiseensiikka debahai Vikkelessi kilikaapas uliyigettö ösko
8. Totals		202,082	0	0	202,082	181,080	0	0	181,080
9 Percent Increase (Decrease) for EV2023 (Budgeted) over EV2022 (Act	rtual)	And the second s		Communication of the communica	TO CONTRACT AND ADMINISTRATION OF THE PROPERTY		AND AND THE PARTY OF THE PARTY	Arran Carlos Carlos and Carlos	-10%

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# CERTIFICATION

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. 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.

Date	Contact Telephone Number		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.
Signature of Superintendent	Contact Name (for questions)	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 distric limitation by board action, subsequent to a public hearing.	The district is unable to waive the limitation by board action and will be Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked t January 15, 2023, to ensure inclusion in the spring 2023 report. Inform

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. Page 11, Line 78 "Admissions - Other" Educational Fund

Musical Admissions \$1,981
Page 11, Line 94 "Other"
Educational Fund

Damage Reimbursements from Students \$986

Page 12, Line 109 "Other Local Revenues"

**Educational Fund** 

Reimbursements \$1,747

Page 13, Line 170 "Other Restricted Revenue from State Sources"

**Educational Fund** 

Library Grants \$950

Page 13, Line 182, "Other Restricted Grants-In-Aid Received Directly from the Federal Government"

**Educational Fund** 

REAP Grant \$8,583

ECF \$44,556

Page 14, Line 205 "Title I - Other"

**Educational Fund** 

Title I- School Improvement and Accountability \$21,526

Page 15, Line 267 "Other Restricted Revenue from Federal Sources"

**Educational Fund** 

ESSER I \$507

ESSER II \$88,137

ESSER III \$112,999

Operations and Maintenance Fund

ESSER I \$454

ESSER II \$336,256

Page 16, Line 43 "Other Support Services- Pupils"

**Educational Fund** 

**Purchased Services** 

Musical Expenses \$3,005

Supplies and Materials

Musical Supplies \$3,121

Graduation Supplies \$2,263

Page 17, Line 85 "Other Payments to In-State Government Units"

**Educational Fund** 

**Purchased Services** 

ROE Training \$8,709

Page 23, Line 386 "Other Support Services"

**Tort Fund** 

**Purchased Services** 

Worker's Compensation Insurance \$19,075

Unemployment Insurance \$8,885

Page 26, Line 32 "Copier Lease"

**Any Differences** 

Lease Cancellation \$15,184

Page 27, Line 10 "Other Receipts"

Tort Immunity

Evidence Based Funding Formula \$49,603

Audit Checklist #8

P26 Cell H49 equals the sum of P20 Cell H210 and P19 Cell H174  $\,$ 

	A	8	O	D	Ш	4
4		DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATIC Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)	JAL REPORT (AFR) SUI School Code, Section 1	T ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION isions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)		
	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 Board of Education Plan in the annual hadret and submit the plant of Illinois State Board of Education (ISBE) within 20 days after according the andit report. This may require the	) reflects that a Deficit Rec	luction Plan is required a	is calculated below, then	the school district is to co	nplete the Deficit
7	FY2023 annual budget to be amended to include a Deficit Reduction Plan and narrative.	a Deficit Reduction Plan a	nd narrative.			
	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	BE guidelines and is include	d in the School District B	udget Form 50-36, beginn	ing 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 is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget	ues (cell F8) being less thar balance is less than three t	direct expenditures (cell imes the deficit spending	F9) by an amount equal t , the district must adopt a	o or greater than one-thir nd submit an original bud	I (1/3) of the ending et/amended budget
ო	with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.	o balance the shortfall wit	in the next three years.			
4	- If the FY2023 school district budget already requires a	uires a Deficit Reduction Pl	ın, and one was submitte	Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.	) budget is not required.	
2	- If the Annual Financial Report requires a deficit reduct	reducton plan even though	the FY2023 budget does	not, a completed deficit ı	on plan even though the FY2023 budget does not, a completed deficit reduction plan is still required.	ed.
ဖ		DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only All AFR pages must be completed to generate the following calculation)	oerating Funds Only following calculation)		***************************************
^	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
∞	Direct Revenues	5,330,584	1,143,939	387,349	4,058	6,865,930
6	Direct Expenditures	4,824,029	916,839	415,292		6,156,160
10	Difference	506,555	227,100	(27,943)	4,058	077,607
7	Fund Balance - June 30, 2022	3,075,837	764,463	513,146	21,801	4,375,247
12	1					
13			ä	slanced - no deficit red	Ralanced - no deficit reduction plan is required.	
14			i			
15						