

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

School District
 Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Department
 100 North First Street, Springfield, Illinois 62777-0001
 217785-8779
 Illinois School District/Joint Agreement
 Annual Financial Report *
 June 30, 2022

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

School District/Joint Agreement Number:
35050017504
 County Name:
LASALLE
 Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDDT will populate):
Dimmick Community Consolidated SD #175
 Address:
297 N 33RD ROAD
 City:
LASALLE
 Email Address:
RLINNIG@DIMMICK175.COM
 Zip Code:
61301

Annual Financial Report

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

Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print):
RYAN LINNIG
 Email Address:
RLINNIG@DIMMICK175.COM
 Telephone:
815-223-2933
 Fax Number:
815-223-0169
 Signature & Date:

* This form is based on the Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
 ISBE Form SD50-35/JA50-60 (6/22-versions)

35-050-0175-04_AFR22 Dimmick Community Consolidated SD #175

Accounting Basis:

CASH
 ACCRUAL

School District Lookup Tool: School District Directory
 Submit electronic AFR directly to ISBE via IWAS_School District Financial Reports system (for auditor use only)
 Filing Status:
 Annual Financial Report (AFR) Instructions
 0

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

Single Audit Questions 217-782-6630 or GATA@isbe.net

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

Township Treasurer Name (type or print)
 Email Address:
 Telephone:
 Fax Number:
 Signature & Date:

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

Certified Public Accountant Information

Name of Auditing Firm:
HOPKINS & ASSOCIATES, CPAS
 Name of Audit Manager:
JOEL HOPKINS
 Address:
314 S MCCOY STREET
 City:
GRANVILLE
 State:
IL
 Zip Code:
61326
 Phone Number:
815-339-6630
 Fax Number:
815-339-6643
 IL License Number (S diabb):
066-033053
 Expiration Date:
9/30/2024
 Email Address:
JOEL@HOPKINSOFFICE.COM

ISBE Use Only

Reviewed by Regional Superintendent/Cook ISC

Regional Superintendent/Cook ISC Name (Type or Print):
 Email Address:
 Telephone:
 Fax Number:
 Signature & Date:

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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)

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

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

**ANNUAL FINANCIAL REPORT
of
DIMMICK COMMUNITY CONSOLIDATED
SCHOOL DISTRICT #175
LaSalle, Illinois
For the Year Ended June 30, 2022**

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HOPKINS & ASSOCIATES
Certified Public Accountants

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

1718 Peoria St.
Peru, IL 61354

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Dimmick Community Consolidated SD #175
Dimmick, Illinois

Opinions

We have audited the accompanying financial statements of Dimmick Community Consolidated SD #175 as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements. The financial statements are included on pages 5-24 of ISBE Form SD50-35, which along with the notes to the financial statements is included in the Table of Contents under the Annual Financial Report heading.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of each fund of Dimmick Community Consolidated SD #175 as of June 30, 2022, and its revenue received and expenditures disbursed during the fiscal year then ended, in accordance with the financial reporting provisions prescribed by the Illinois State Board of Education as described in Note #1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Dimmick Community Consolidated SD #175, as of June 30, 2022, or changes in net position for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note #1 of the financial statements, the financial statements are prepared by Dimmick Community Consolidated SD #175 on the basis of the financial reporting provisions prescribed by the Illinois State Board of

Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the audit requirements of the Illinois State Board of Education. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note #1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Other Matters

Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary schedules on pages 25 through 35, statistical section on pages 36 through 41, and the itemization schedule on page 44, are presented for the purposes of additional analysis and are not a required part of the financial statements of Dimmick Community Consolidated SD #175. Such information, except for the average daily attendance figure, included in the computation of operating expense per pupil on pages 37 through 38 and per capita tuition charges on page 39, is the responsibility of management and has been derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The information on pages 37 through 39 and 41 is propagated from information in the audited financial statements, but we take no responsibility for the accuracy of those calculations.

Other Information

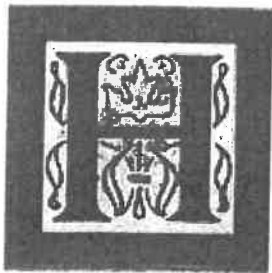
The information provided on pages 2 though 4 and Schedules 1 through 4 are presented for the purposes of additional analysis and are not a required part of the financial statements of Dimmick Community Consolidated SD #175. The Report on Shared Services or Outsourcing on page 42 contains unaudited information concerning prior, current, and the future year expenditures which was provided by the District. The Administrative Cost Worksheet on page 43 contains unaudited information concerning the current year budget which was provided by the District. The actual expenditure information on this page is fairly stated in all material respects in relation to the financial statements as a whole. The information on pages 2 through 4, Schedules 1 through 4, the average daily attendance figure, included in the computation of operating expense per pupil on pages 37 through 38 and per capita tuition charges on page 39, have not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 2, 2022, on our consideration of Dimmick Community Consolidated SD #175's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Dimmick Community Consolidated SD #175's internal control over financial reporting and compliance.



Granville, Illinois
September 2, 2022



HOPKINS & ASSOCIATES
Certified Public Accountants

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

1718 Peoria St.
Peru, IL 61354

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

**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
Dimmick Community Consolidated SD #175
Dimmick, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Dimmick Community Consolidated SD #175 (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated September 2, 2022. Our opinion was adverse because financial statements were not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the cash basis of accounting, in accordance with regulatory reporting requirements prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal

control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of this Report

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

Hopkins & Assoc.

Granville, Illinois
September 2, 2022

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: _____ (Ex: 00/00/0000)
- 22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

PART D - EXPLANATION OF ACCOUNTING PRACTICES FOR LATE MANDATED CATEGORICAL PAYMENTS

(For School Districts who report on an Accrual/Modified Accrual Accounting Basis only)

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY 2022, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

24. Enter the date that the district used to accrue mandated categorical payments

Date:

25. For the listed mandated categorical (Revenue Code (3100, 3120, 3500, 3510, 3950) that were vouchered prior to June 30, but not released until after year end as reported in ISBE Financial Reimbursement Information System (FRIS), enter the amounts that were accrued in the chart below.

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
Total						\$-

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

HOPKINS & ASSOCIATES, CPAS
Name of Audit Firm (print)

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

Hopkins & Assoc.
Signature

9/2/2022
mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for school districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year 2021			Equalized Assessed Valuation (EAV):					130,926,671				
8													
9			Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash		
10	Rate(s):		0.009200		+ 0.002500		+ 0.001200		= 0.012900		0.000500		
11													
12													
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".												
14	B. Results of Operations *												
15													
16	Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)			Fund Balance			
17	3,265,367			3,118,463			146,904			3,476,054			
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
19													
20													
21	C. Short-Term Debt **												
22													
23	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates				
24	0		+ 0		+ 0		+ 0		+ 0		+ 0		
25	Other		Total										
26	0		= 0										
27	** The numbers shown are the sum of entries on page 26.												
28													
29	D. Long-Term Debt												
30	Check the applicable box for long-term debt allowance by type of district.												
31													
32	<input checked="" type="checkbox"/>		a. 6.9% for elementary and high school districts,					9,033,940					
33	<input type="checkbox"/>		b. 13.8% for unit districts.										
34													
35	Long-Term Debt Outstanding:												
36													
37	c. Long-Term Debt (Principal only)		Outstanding:.....		Acct								
38					511		942,150						
39													
40													
41	E. Material Impact on Financial Position												
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
43	Attach sheets as needed explaining each item checked.												
44													
45	<input type="checkbox"/>		Pending Litigation										
46	<input type="checkbox"/>		Material Decrease in EAV										
47	<input type="checkbox"/>		Material Increase/Decrease in Enrollment										
48	<input type="checkbox"/>		Adverse Arbitration Ruling										
49	<input type="checkbox"/>		Passage of Referendum										
50	<input type="checkbox"/>		Taxes Filed Under Protest										
51	<input type="checkbox"/>		Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)										
52	<input type="checkbox"/>		Other Ongoing Concerns (Describe & Itemize)										
53													
54	Comments:												
55													
56													
57													
58													
59													
60													
61													
62													

A	B	C	D	E	F	G	H	I	K	L	M	N	O	H	Q	R
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

ESTIMATED FINANCIAL PROFILE SUMMARY
Financial Profile Website

District Name: Dimmick Community Consolidated SD #175
District Code: 35050017504
County Name: LASALLE

1. Fund Balance to Revenue Ratio:																
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)																
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)																
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)																
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
2. Expenditures to Revenue Ratio:																
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)																
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)																
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)																
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
Possible Adjustment:																

3. Days Cash on Hand:																
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)																
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)																

4. Percent of Short-Term Borrowing Maximum Remaining:																
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)																
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)																

5. Percent of Long-Term Debt Margin Remaining:																
Long-Term Debt Outstanding (P3, Cell H38)																
Total Long-Term Debt Allowed (P3, Cell H32)																

Total	3,476,054.00															
Ratio	1.065															
Score	4															
Weight	0.35															
Value	1.40															
Total	3,118,463.00															
Ratio	0.955															
Score	4															
Adjustment	0															
Weight	0.35															
Value	1.40															
Total	3,466,845.00															
Days	400.21															
Score	4															
Weight	0.10															
Value	0.40															
Total	1,435,610.95															
Percent	100.00															
Score	4															
Weight	0.10															
Value	0.40															
Total	942,150.00															
Percent	89.57															
Score	4															
Weight	0.10															
Value	0.40															
Total Profile Score:	4.00															

Estimated 2023 Financial Profile Designation: RECOGNITION

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

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

A	B	C	D	E	F	G	H	I	J	K
ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
CURRENT ASSETS (000)										
1 Cash (Accounts 111 through 115)		1,220,583	955,519	94,008	227,004	78,675			37,792	
2 Investments	120	1,033,739								
3 Taxes Receivable	130									
4 Interfund Receivables	140									
5 Intergovernmental Accounts Receivable	150									
6 Other Receivables	160									
7 Inventory	170									
8 Prepaid Items	180									
9 Other Current Assets (Describe & Itemize)	190	9,209								
10 Total Current Assets		2,253,531	955,519	94,008	227,004	78,675	0	0	37,792	0
CAPITAL ASSETS (200)										
11 Works of Art & Historical Treasures	210									
12 Land	220									
13 Building & Building Improvements	230									
14 Site Improvements & Infrastructure	240									
15 Capitalized Equipment	250									
16 Construction in Progress	260									
17 Amount Available in Debt Service Funds	340									
18 Amount to be Provided for Payment on Long-Term Debt	350									
19 Total Capital Assets										
CURRENT LIABILITIES (400)										
20 Interfund Payables	410									
21 Intergovernmental Accounts Payable	420									
22 Other Payables	430									
23 Contracts Payable	440									
24 Loans Payable	460									
25 Salaries & Benefits Payable	470									
26 Payroll Deductions & Withholdings	480									
27 Deferred Revenues & Other Current Liabilities	490									
28 Due to Activity Fund Organizations	493									
29 Total Current Liabilities		0	0	0	0	0	0	0	0	0
LONG-TERM LIABILITIES (500)										
30 Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
31 Total Long-Term Liabilities										
32 Total Liabilities										
33 Reserved Fund Balance	714	2,253,531	955,519	94,008	227,004	78,675			37,792	
34 Unreserved Fund Balance	750									
35 Investment in General Fixed Assets										
36 Total Liabilities and Fund Balance		2,253,531	955,519	94,008	227,004	78,675	0	0	37,792	0
ASSETS / LIABILITIES for Student Activity Funds										
37 CURRENT ASSETS (000) for Student Activity Funds										
38 Student Activity Fund Cash and Investments	126	3,830								
39 Total Student Activity Current Assets for Student Activity Funds		3,830								
40 CURRENT LIABILITIES (400) for Student Activity Funds										
41 Total Current Liabilities for Student Activity Funds		0								
42 Reserved Student Activity Fund Balance for Student Activity Funds	715	3,830								
43 Total Student Activity Liabilities and Fund Balance for Student Activity Funds		3,830								
Total ASSETS / LIABILITIES District with Student Activity Funds										
44 Total Current Assets District with Student Activity Funds		2,257,361	955,519	94,008	227,004	78,675	0	0	37,792	0
45 Total Capital Assets District with Student Activity Funds										
46 CURRENT LIABILITIES (400) District with Student Activity Funds										
47 LONG-TERM LIABILITIES (500) District with Student Activity Funds										
48 Total Current Liabilities District with Student Activity Funds		0	0	0	0	0	0	0	0	0
49 LONG-TERM LIABILITIES (500) District with Student Activity Funds										
50 Total Long-Term Liabilities District with Student Activity Funds		0	0	0	0	0	0	0	0	0
51 Reserved Fund Balance District with Student Activity Funds	714	3,830								
52 Unreserved Fund Balance District with Student Activity Funds	750	2,253,531	955,519	94,008	227,004	78,675	0	0	37,792	0
53 Investment in General Fixed Assets District with Student Activity Funds										
54 Total Liabilities and Fund Balance District with Student Activity Funds		2,257,361	955,519	94,008	227,004	78,675	0	0	37,792	0

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

1	2	A			B	L	M		N
		ASSETS (Enter Whole Dollars)					Account Groups	Account Groups	
				Acct. #	Agency Fund	General Fixed Assets	General Fixed Assets	General Long-Term Debt	
3	CURRENT ASSETS (100)				61,539				
4	Cash (Accounts 111 through 115)	120							
5	Investments	130							
6	Taxes Receivable	140							
7	Interfund Receivables	150							
8	Intergovernmental Accounts Receivable	160							
9	Other Receivables	170							
10	Inventory	180							
11	Prepaid Items	190							
12	Other Current Assets (Describe & Itemize)								
13	Total Current Assets				61,539				
14	CAPITAL ASSETS (200)								
15	Works of Art & Historical Treasures	210							
16	Land	220				120,450			
17	Building & Building Improvements	230				6,517,042			
18	Site Improvements & Infrastructure	240				708,920			
19	Capitalized Equipment	250				660,214			
20	Construction in Progress	260						94,008	
21	Amount Available in Debt Service Funds	340						648,142	
22	Amount to be Provided for Payment on Long-Term Debt	350						947,150	
23	Total Capital Assets					10,006,626			
24	CURRENT LIABILITIES (400)								
25	Interfund Payables	410							
26	Intergovernmental Accounts Payable	420							
27	Other Payables	430							
28	Contracts Payable	440							
29	Loans Payable	460							
30	Salaries & Benefits Payable	470							
31	Payroll Deductions & Withholdings	480							
32	Deferred Revenues & Other Current Liabilities	490							
33	Due to Activity Fund Organizations	493							
34	Total Current Liabilities				0				
35	LONG-TERM LIABILITIES (500)								
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511						947,150	
37	Total Long-Term Liabilities							947,150	
38	Reserved Fund Balance	714			61,539				
39	Unreserved Fund Balance	730							
40	Investment in General Fixed Assets					10,006,626			
41	Total Liabilities and Fund Balance				61,539	10,006,626		947,150	
42									
43	ASSETS / LIABILITIES for Student Activity Funds								
44	CURRENT ASSETS (100) for Student Activity Funds								
45	Student Activity Fund Cash and Investments	126							
46	Total Student Activity Current Assets For Student Activity Funds								
47	CURRENT LIABILITIES (400) For Student Activity Funds								
48	Total Current Liabilities For Student Activity Funds								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715							
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds								
51									
52	Total ASSETS / LIABILITIES District with Student Activity Funds				61,539				
53	Total Current Assets District with Student Activity Funds				61,539				
54	Total Capital Assets District with Student Activity Funds					10,006,626		947,150	
55	Current Liabilities (400) District with Student Activity Funds				0				
56	Total Current Liabilities District with Student Activity Funds				0				
57	Long-Term Liabilities (500) District with Student Activity Funds							947,150	
58	Total Long-Term Liabilities District with Student Activity Funds							947,150	
59	Reserved Fund Balance District with Student Activity Funds	714			61,539				
60	Unreserved Fund Balance District with Student Activity Funds	730			0				
61	Investment in General Fixed Assets District with Student Activity Funds					10,006,626			
62	Total Liabilities and Fund Balance District with Student Activity Funds				61,539	10,006,626		947,150	

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

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	(40) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3 RECEIPTS/REVENUES										
4 LOCAL SOURCES										
5 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	1000	1,579,472	780,826	88,314	229,762	38,841	0	64,140	84,524	0
6 STATE SOURCES	2000	0	0	0	0	0	0	0	0	0
7 FEDERAL SOURCES	3000	216,017	50,000	0	43,956	0	0	0	0	0
8 Total Direct Receipts/Revenues	4000	215,282	85,912	0	0	0	0	0	0	0
9 Receipts/Revenues for "On Behalf" Payments ²	3998	2,010,771	916,738	88,314	273,718	38,841	0	64,140	84,524	0
10 Total Receipts/Revenues		531,009	916,738	88,314	273,718	38,841	0	64,140	84,524	0
11 DISBURSEMENTS/EXPENDITURES										
12 Instruction	1000	974,854				18,410			25,063	
13 Support Services	2000	523,054	1,253,784		196,162	15,156	0		52,632	
14 Community Services	3000	0	0		0	0			0	
15 Payments to Other Districts & Governmental Units	4000	168,629	0	0	0	0	0		0	
16 Debt Service	5000	0	1,980	370,354	0	0	0		0	
17 Total Direct Disbursements/Expenditures		1,666,537	1,255,764	370,354	196,162	33,566	0		77,695	
18 Disbursements/Expenditures for "On Behalf" Payments ²	4180	531,009	0	0	0	0	0		0	
19 Total Disbursements/Expenditures		2,197,546	1,255,764	370,354	196,162	33,566	0		77,695	
20 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		344,234	(339,026)	(282,040)	77,556	5,275	0	64,140	6,829	0
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
23 PERMANENT TRANSFER FROM VARIOUS FUNDS										
24 Abolishment of the Working Cash Fund ¹²	7110	64,140								
25 Abatement of the Working Cash Fund ¹²	7110									
26 Transfer of Working Cash Fund Interest	7120									
27 Transfer Among Funds	7130		870,000							
28 Transfer of Interest	7140									
29 Transfer from Capital Project Fund to O&M Fund	7150									
30 Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
31 SALE OF BONDS (7200)										
32 Principal on Bonds Sold	7210									
33 Premium on Bonds Sold	7220									
34 Accrued Interest on Bonds Sold	7230									
35 Sale or Compensation for Fixed Assets ⁶	7300									
36 Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³	7400			0						
37 Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	7500			0						
38 Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
39 Transfer to Debt Service to Pay Interest on Revenue Bonds	7700			0						
40 Transfer to Capital Projects Fund	7800						0			
41 ISBE Loan Proceeds	7900	12,150								
42 Other Sources Not Classified Elsewhere	7990			170,000						
43 Total Other Sources of Funds		76,290	870,000	170,000	0	0	0	0	0	0
OTHER USES OF FUNDS (8000)										

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

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1										
2										
46										
47								64,140		
48								0		
49		870,000								
50										
51										
52										
53										
54										
55										
56										
57										
58										
59										
60										
61										
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92										
93										

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

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
94 LOCAL SOURCES	1000	1,587,919	780,826	88,314	229,762	38,841	0	64,140	84,524	0
95 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
96 STATE SOURCES	3000	216,017	50,000	0	43,956	0	0	0	0	0
97 FEDERAL SOURCES	4000	215,282	85,912	0	0	0	0	0	0	0
98 Total Direct Receipts/Revenues		2,019,218	916,738	88,314	273,718	38,841	0	64,140	84,524	0
99 Receipts/Revenues for "On Behalf" Payments ²	3998	531,009	0	0	0	0	0	0	0	0
100 Total Receipts/Revenues		2,550,227	916,738	88,314	273,718	38,841	0	64,140	84,524	0
101 DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102 Instruction	1000	981,278				18,410				
103 Support Services	2000	523,054	1,253,784		196,162	15,156			52,632	
104 Community Services	3000	0	0		0	0			0	
105 Payments to Other Districts & Governmental Units	4000	168,629	0	0	0	0			0	
106 Debt Service	5000	0	1,980	370,354	0	0			77,695	
107 Total Direct Disbursements/Expenditures		1,672,961	1,255,764	370,354	196,162	33,566	0	64,140	77,695	0
108 Disbursements/Expenditures for "On Behalf" Payments ²	4180	531,009	0	0	0	0	0	0	0	0
109 Total Disbursements/Expenditures		2,203,970	1,255,764	370,354	196,162	33,566	0	64,140	77,695	0
110 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		346,257	(339,026)	(282,040)	77,556	5,275	0	64,140	6,829	0
111 OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112 OTHER SOURCES OF FUNDS (7000)										
113 Total Other Sources of Funds		76,290	870,000	170,000	0	0	0	0	0	0
114 OTHER USES OF FUNDS (8000)										
115 Total Other Uses of Funds		870,000	170,000	0	0	0	0	64,140	0	0
116 Total Other Sources/Uses of Funds		(793,710)	700,000	170,000	0	0	0	(64,140)	0	0
117 Fund Balances (All sources with Student Activity Funds) - June 30, 2022		2,257,361	995,519	94,008	227,004	78,675	0	0	37,792	0

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

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
1										
2										
3										
4	3100									
5		1,179,874	320,618	88,221	153,897			64,111	84,489	
6		11,927								
7		25,649								
8						33,793				
9										
10										
11										
12		1,217,450	320,618	88,221	153,897	33,793	0	64,111	84,489	0
13										
14										
15										
16										
17		257,761	380,390		75,731	5,000				
18		257,761	380,390	0	75,731	5,000	0	0	0	0
19										
20		11,600								
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										
39										
40		11,600								
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52										
53										

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

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1										
2										
54										
55										
56										
57										
58										
59										
60										
61										
62										
63										
64	1500									
65	1510	738	521	93	134	48		29	35	
66	1520	(8,715)								
67		(7,977)	521	93	134	48	0	29	35	0
68	1600									
69	1611	1,895								
70	1612									
71	1613									
72	1614									
73	1620									
74	1690									
75		1,895								
76	1700									
77	1711	5,349								
78	1719									
79	1720	914								
80	1730									
81	1790									
82	1799	8,447								
83		6,263								
84		14,710								
85	1800									
86	1811	6,489								
87	1812	5,075								
88	1813									
89	1819									
90	1821									
91	1822									
92	1823									
93	1829									
94	1890	11,564								
95										
96	1900									
97	1910		500							
98	1920									
99	1930									
100	1940									
101	1950									
102	1960		78,797							
103	1970									
104	1980	1,029								
105	1983									

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

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention Safety
106	1991									
107	1992									
108	1993									
109	1999	79,887								
110		80,916	79,297	0	0	0	0	0	0	0
111	1000	1,579,472	780,826	88,314	229,762	38,841	0	64,140	84,524	
112	1000	1,587,919								
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
113	2100									
114	2200									
115	2300									
116	2000	0	0	0	0	0	0	0	0	0
117		0	0	0	0	0	0	0	0	0
118										
RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	3001	214,066								
120	3005									
121	3030									
122	3099	214,066		0	0	0	0	0	0	0
123										
124										
125										
SPECIAL EDUCATION										
126	3100									
127	3105									
128	3110									
129	3120									
130	3130									
131	3145									
132	3199	0	0	0	0	0	0	0	0	0
133										
134										
CAREER AND TECHNICAL EDUCATION (CTE)										
135	3200									
136	3220									
137	3225									
138	3235									
139	3240									
140	3270									
141	3299	0	0	0	0	0	0	0	0	0
142										
143										
BILINGUAL EDUCATION										
144	3305									
145	3310	0	0	0	0	0	0	0	0	0
146										
147										

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

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter whole Dollars)	Act #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90) *
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
148	State Free Lunch & Breakfast	3360									
149	School Breakfast Initiative	3365									
150	Driver Education	3370									
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				43,720					
155	Transportation - Special Education	3510				236					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		43,956	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Traut Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,951	50,000							
171	Total Restricted Grants-In-Aid		1,951	50,000		43,956	0				
172	Total Receipts from State Sources	3000	216,017	50,000		43,956	0				
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0		0	0				
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4099)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0				
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1											
2											
188	Title V - Rural Education Initiative (REI)	4107	17,346								
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		17,346	0							
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	614								
194	Special Milk Program	4215									
195	School Breakfast Program	4220									
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		614								
201	TITLE I										
202	Title I - Low Income	4300	34,407								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	Total Title I		34,407	0							
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400									
209	Title IV - 21st Century Comm Learning Centers	4421									
210	Title IV - Other (Describe & Itemize)	4499									
211	Total Title IV		0	0							
212	FEDERAL - SPECIAL EDUCATION										
213	Fed - Spec Education - Preschool Flow-Through	4600	554								
214	Fed - Spec Education - Preschool Discretionary	4605									
215	Fed - Spec Education - IDEA - Flow Through	4620	32,885								
216	Fed - Spec Education - IDEA - Room & Board	4625									
217	Fed - Spec Education - IDEA - Discretionary	4680									
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
219	Total Federal - Special Education		33,439	0							
220	CTE - PERKINS										
221	CTE - Perkins - Title IIE - Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799									
223	Total CTE - Perkins		0	0							
224	Federal - Adult Education	4810									
225	ARRA - General State Aid - Education Stabilization	4850									
226	ARRA - Title I - Low Income	4851									
227	ARRA - Title I - Neglected, Private	4852									
228	ARRA - Title I - Delinquent, Private	4853									
229	ARRA - Title I - School Improvement (Part A)	4854									
230	ARRA - Title I - School Improvement (Section 1003g)	4855									
231	ARRA - IDEA - Part B - Preschool	4856									
232	ARRA - IDEA - Part B - Flow-Through	4857									
233	ARRA - Title ID - Technology-Formula	4860									
234	ARRA - Title ID - Technology-Competitive	4861									
235	ARRA - McKinney - Vento Homeless Education	4862									
236	ARRA - Child Nutrition Equipment Assistance	4863									
237	Impact Aid Formula Grants	4864									
238	Impact Aid Competitive Grants	4865									
239	Qualified Zone Academy Bond Tax Credits	4866									

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

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
240	4867									
241	4868									
242	4869									
243	4870									
244	4871									
245	4872									
246	4873									
247	4874									
248	4875									
249	4876									
250	4877									
251	4878									
252	4879									
253	4880									
254		0	0	0	0	0	0	0	0	0
255	4901									
256	4902									
257	4905									
258	4909									
259	4920									
260	4930									
261	4932	6,167								
262	4960									
263	4981									
264	4982									
265	4991	6,013								
266	4992	14								
267	4998	117,282	85,912							
268	4000	215,282	85,912	0	0	0	0	0	0	0
269		2,010,771	916,738	88,314	273,718	38,841	0	64,140	84,524	0
270		2,019,218	916,738	88,314	273,718	38,841	0	64,140	84,524	0
271										

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	649,321	166,119	19,962	37,505	9,124	278			882,309	968,560
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125									0	
8	Special Education Programs (Functions 1200-1220)	1200	49,653	5,624	136	92					55,505	57,766
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250									0	
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400									0	
14	Interscholastic Programs	1500	29,796		3,240	1,378		2,626			37,040	46,050
15	Summer School Programs	1600									0	
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700									0	
18	Bilingual Programs	1800									0	
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912									0	
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999									6,424	
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	728,770	171,743	23,338	38,975	9,124	2,904			974,854	1,077,376
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	728,770	171,743	23,338	38,975	9,124	9,328			981,278	1,077,376
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	13,500	1,395	193						15,088	16,260
39	Guidance Services	2120									0	
40	Health Services	2130									0	250
41	Psychological Services	2140									0	
42	Speech Pathology & Audiology Services	2150									0	
43	Other Support Services - Pupils (Describe & Itemize)	2190			10,010						10,010	15,000
44	Total Support Services - Pupils	2100	13,500	1,395	10,203	0	0	0			25,098	31,510
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	75,885		23,644	40,198	31,441				171,168	177,093
47	Educational Media Services	2220									0	
48	Assessment & Testing	2230			1,008						1,008	1,010
49	Total Support Services - Instructional Staff	2200	75,885	0	23,644	41,206	31,441	0			172,176	178,103
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	2,760		36,642	406		3,892			43,700	55,060
52	Executive Administration Services	2320	110,824	35,247	302			2,423			148,796	155,862
53	Special Area Administration Services	2330									0	
54	Tort Immunity Services	2361,									0	
55	Total Support Services - General Administration	2300	113,584	35,247	36,944	406	0	6,315			192,496	210,922
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
57	Office of the Principal Services	2410	106,669	4,661	847			309			112,486	117,474
58	Other Support Services - School Admin (Describe & Itemize)	2490										
59	Total Support Services - School Administration	2400	106,669	4,661	847	0	0	309	0	0	112,486	117,474
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510										
62	Fiscal Services	2520										
63	Operation & Maintenance of Plant Services	2540			14,895						14,895	16,800
64	Pupil Transportation Services	2550			3,307						3,307	3,500
65	Food Services	2560			2,596						2,596	6,250
66	Internal Services	2570										
67	Total Support Services - Business	2500	0	0	20,798	0	0	0	0	0	20,798	26,550
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610										
70	Planning, Research, Development, & Evaluation Services	2620										
71	Information Services	2630										
72	Staff Services	2640										
73	Data Processing Services	2660										
74	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
75	Other Support Services (Describe & Itemize)	2900										
76	Total Support Services	2000	309,638	41,303	92,436	41,612	31,441	6,624	0	0	523,054	564,559
77	COMMUNITY SERVICES (ED)	3000										
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			14,729						14,729	26,175
81	Payments for Special Education Programs	4120			84,096			66,382			150,418	83,985
82	Payments for Adult/Continuing Education Programs	4130										
83	Payments for CTE Programs	4140										
84	Payments for Community College Programs	4170										
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190										
86	Total Payments to Other Govt Units (In-State)	4100			98,765			66,382			165,147	110,160
87	Payments for Regular Programs - Tuition	4210										
88	Payments for Special Education Programs - Tuition	4220										
89	Payments for Adult/Continuing Education Programs - Tuition	4230										
90	Payments for CTE Programs - Tuition	4240										
91	Payments for Community College Programs - Tuition	4270										
92	Payments for Other Programs - Tuition	4280										
93	Other Payments to In-State Govt Units	4290										
94	Total Payments to Other Govt Units - Tuition (In State)	4200								0		
95	Payments for Regular Programs - Transfers	4310						3,482			3,482	2,897
96	Payments for Special Education Programs - Transfers	4320										80,000
97	Payments for Adult/Continuing Ed Programs-Transfers	4330										
98	Payments for CTE Programs - Transfers	4340										
99	Payments for Community College Program - Transfers	4370										
100	Payments for Other Programs - Transfers	4380										
101	Other Payments to In-State Govt Units - Transfers	4390										
102	Total Payments to Other Govt Units - Transfers (In-State)	4300			0			3,482			3,482	82,697
103	Payments to Other Govt Units (Out-of-State)	4400										
104	Total Payments to Other Govt Units	4000			98,765			69,864			168,629	192,857
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110										
108	Tax Anticipation Notes	5120										
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2												
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100						0			0	
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000									0	
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		1,038,408	213,046	214,539	80,587	40,565	79,392	0	0	1,666,597	1,829,792
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		1,038,408	213,046	214,539	80,587	40,565	85,816	0	0	1,672,961	1,829,792
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										344,234	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										346,257	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS	2100									0	
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)											
125	SUPPORT SERVICES - BUSINESS	2510										
126	Direction of Business Support Services											
127	Facilities Acquisition & Construction Services	2530										
128	Operation & Maintenance of Plant Services	2540	54,769	26,967	1,073,123	82,924	16,001				1,253,784	1,429,300
129	Pupil Transportation Services	2550										
130	Food Services	2560										
131	Total Support Services - Business	2500	54,769	26,967	1,073,123	82,924	16,001	0	0	0	1,253,784	1,429,300
132	Other Support Services (Describe & Itemize)	2900										
133	Total Support Services	2000	54,769	26,967	1,073,123	82,924	16,001	0	0	0	1,253,784	1,429,300
134	COMMUNITY SERVICES (O&M)	3000										
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)	4110										
137	Payments for Regular Programs	4120										
138	Payments for Special Education Programs	4140										
139	Payments for CTE Programs	4190										
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4100										
141	Total Payments to Other Govt. Units (In-State)	4000										
142	Payments to Other Govt. Units (Out of State)	4400										
143	Total Payments to Other Govt. Units	4000										
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT	5110										
146	Tax Anticipation Warrants	5120										
147	Tax Anticipation Notes	5130										
148	Corporate Personal Prop. Tax Anticipation Notes	5140										
149	State Aid Anticipation Certificates	5150										
150	Other Interest on Short-Term Debt (Describe & Itemize)	5100										
151	Total Debt Services - Interest on Short-Term Debt	5000										
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200										
153	Total Debt Services	5000										
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		54,769	26,967	1,073,123	82,924	16,001	1,980	1,980	0	1,255,764	1,441,280
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/Expenditures										(339,026)	

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2												
157												
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000									0	
165	DEBT SERVICES (DS)	5000									0	
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5190									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5190									0	
172	Total Debt Services - Interest On Short-Term Debt	5100									0	
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5000									28,854	
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5000									28,854	
174	(Lease/Purchase Principal Retired) ¹¹											
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400									340,000	
176	Total Debt Services	5000									1,500	
177	PROVISION FOR CONTINGENCIES (DS)	6000									370,354	
178	Total Disbursements/Expenditures										370,354	
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										370,354	
180											(282,040)	
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550									196,162	
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	3000									196,162	
189	COMMUNITY SERVICES (TR)	3000									0	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									0	
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4000									0	
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
200	Total Payments to Other Govt Units	4000									0	
201	DEBT SERVICES (TR)	5000									0	
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5190									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
208	Total Debt Services - Interest On Short-Term Debt	5100									0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5100									0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
	(Loss/Purchase Principal Refused) 11											
210	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
211	Total Debt Services	5000									0	0
212		6000										
213	PROVISION FOR CONTINGENCIES (TR)											
214	Total Disbursements/Expenditures		0	0	196,162	0	0	0	0	0	196,162	235,000
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										77,556	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)	1000										
218	INSTRUCTION (MR/SS)	1100										
219	Regular Programs	1125		15,115							15,115	16,080
220	Pre-K Programs	1200										2,655
221	Special Education Programs (Functions 1200-1220)	1225		2,759							2,759	
222	Special Education Programs - Pre-K	1250										
223	Remedial and Supplemental Programs - K-12	1275										
224	Remedial and Supplemental Programs - Pre-K	1300										
225	Adult/Continuing Education Programs	1400										
226	CTE Programs	1500		536							536	250
227	Intercholistic Programs	1600										
228	Summer School Programs	1650										
229	Gifted Programs	1700										
230	Driver's Education Programs	1800										
231	Bilingual Programs	1900										
232	Transit's Alternative & Optional Programs	1000										
233	Total Instruction	2000		18,410							18,410	18,985
234	SUPPORT SERVICES (MR/SS)	2100										
235	SUPPORT SERVICES - PUPILS	2110										
236	Attendance & Social Work Services	2120		319							319	400
237	Guidance Services	2130										
238	Health Services	2140										
239	Psychological Services	2150										
240	Speech Pathology & Audiology Services	2190										
241	Other Support Services - Pupils (Describe & Itemize)	2100										
242	Total Support Services - Pupils	2200		319							319	400
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF	2210										
244	Improvement of Instruction Services	2220										
245	Educational Media Services	2230										
246	Assessment & Testing	2200										
247	Total Support Services - Instructional Staff	2310										
248	SUPPORT SERVICES - GENERAL ADMINISTRATION	2320										
249	Board of Education Services	2330										
250	Executive Administration Services	2361		119							119	125
251	Special Area Administration Services	2365		5,445							5,445	5,520
252	Claims Paid from Self Insurance Fund	2300										
253	Risk Management and Claims Services Payments	2300										
254	Total Support Services - General Administration	2410		5,564							5,564	5,645
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION	2490										
256	Office of the Principal Services	2400										
257	Other Support Services - School Administration (Describe & Itemize)	2400		3,323							3,323	4,110
258	Total Support Services - School Administration	2400		3,323							3,323	4,110
259	SUPPORT SERVICES - BUSINESS											

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2												
260	Direction of Business Support Services	2510									0	
261	Fiscal Services	2520									0	
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		5,950							5,950	8,300
264	Pupil Transportation Services	2550									0	
265	Food Services	2560									0	
266	Internal Services	2570									0	
267	Total Support Services - Business	2500		5,950							5,950	8,300
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2650									0	
274	Total Support Services - Central	2600		0							0	0
275	Other Support Services (Describe & Itemize)	2900									0	
276	Total Support Services	2000		15,156							15,156	18,455
277	COMMUNITY SERVICES (MR/SS)	3000									0	
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									0	
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000									0	
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										0	
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	Total Debt Services - Interest	5000									0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0	
292	Total Disbursements/Expenditures			33,566							33,566	37,440
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										5,275	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000									0	
297	SUPPORT SERVICES - BUSINESS										0	
298	Facilities Acquisition and Construction Services	2530									0	
299	Other Support Services (Describe & Itemize)	2900									0	
300	Total Support Services	2000		0							0	0
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									0	
302	PAYMENTS TO OTHER GOVT UNITS (In-State)										0	
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
307	Total Payments to Other Govt Units	4000									0	0
308	PROVISION FOR CONTINGENCIES (\$6C/OT)	6000									0	
309	Total Disbursements/Expenditures			0							0	0
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	0
311												
312	70 - WORKING CASH (WC)											
313												

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100										
317	Tuition Payment to Charter Schools	1115										
318	Pre-K Programs	1125										
319	Special Education Programs (Functions 1200 - 1220)	1200	25,063								25,063	
320	Special Education Programs Pre-K	1225										
321	Remedial and Supplemental Programs K-12	1250										
322	Remedial and Supplemental Programs Pre-K	1275										
323	Adult/Continuing Education Programs	1300										
324	CTE Programs	1400										
325	Interscholastic Programs	1500										
326	Summer School Programs	1600										
327	Gifted Programs	1650										
328	Driver's Education Programs	1700										
329	Bilingual Programs	1800										
330	Truant Alternative & Optional Programs	1900										
331	Pre-K Programs - Private Tuition	1910										
332	Regular K-12 Programs Private Tuition	1911										
333	Special Education Programs K-12 Private Tuition	1912										
334	Special Education Programs Pre-K Tuition	1913										
335	Remedial/Supplemental Programs K-12 Private Tuition	1914										
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915										
337	Adult/Continuing Education Programs Private Tuition	1916										
338	CTE Programs Private Tuition	1917										
339	Interscholastic Programs Private Tuition	1918										
340	Summer School Programs Private Tuition	1919										
341	Gifted Programs Private Tuition	1920										
342	Bilingual Programs Private Tuition	1921										
343	Truants Alternative/Opt Ed Programs Private Tuition	1922										
344	Total Instruction ¹⁴	1000	25,063	0	0	0	0	0	0	0	25,063	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110										
348	Guidance Services	2120										
349	Health Services	2130										
350	Psychological Services	2140										
351	Speech Pathology & Audiology Services	2150										
352	Other Support Services - Pupils (Describe & Itemize)	2190										
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210										
356	Educational Media Services	2220										
357	Assessment & Testing	2230										
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310										
361	Executive Administration Services	2320	28,125	3,569							31,694	34,500
362	Special Area Administration Services	2330									0	0
363	Claims Paid from Self Insurance Fund	2361									0	0
364	Risk Management and Claims Services Payments	2365			6,116						6,116	48,776
365	Total Support Services - General Administration	2300	28,125	3,569	6,116	0	0	0	0	0	37,810	83,276
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410									0	0
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	0

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2												
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520			219						219	
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540	12,855		1,650						14,505	
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570			98						98	
378	Total Support Services - Business	2500	12,855	0	1,967	0	0	0	0	0	14,822	0
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630									0	
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900									0	
387	Total Support Services	2000	40,980	3,569	8,083	0	0	0	0	0	52,632	83,276
388	COMMUNITY SERVICES (TF)	3000									0	
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist. & Govt Units (In-State)											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0						0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
405	Total Payments to Other Dist & Govt Units (In State)	4200									0	0
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0						0	0
414	Payments to Other Dist. & Govt Units (Out of State)	4400									0	
415	Total Payments to Other Dist & Govt Units	4000			0						0	0
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	
423	Total Debt Services - Interest on Short-Term Debt	5100									0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
425	(Lease/Purchase Principal Retired) ¹¹	5400									0	0
426	DEBT SERVICES - OTHER (Describe & Itemize)	5000									0	0
427	Total Debt Services	6000									0	0
428	PROVISIONS FOR CONTINGENCIES (F7)											
429	Total Disbursements/Expenditures		66,043	3,569	8,083	0	0	0	0	0	77,695	83,276
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										6,829	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530										
436	Operation & Maintenance of Plant Services	2540										
437	Total Support Services - Business	3500										
438	Other Support Services (Describe & Itemize)	2900										
439	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110										
442	Payments to Special Education Programs	4170										
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190										
444	Total Payments to Other Govt Units	4000										
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110										
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150										
449	Total Debt Service - Interest on Short-Term Debt	5300										
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
451	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300										
452	Total Debt Service	5000										
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											

	A	B	C	D	E	F
	SCHEDULE OF AD VALOREM TAX RECEIPTS					
	Description (Enter Whole Dollars)	Taxes Received 7-1-21 thru 6-30-22 (from 2020 Levy & Prior Levies) *	Taxes Received (from the 2021 Levy)	Taxes Received (from 2020 & Prior Levies)	Total Estimated Taxes (from the 2021 Levy)	Estimated Taxes Due (from the 2021 Levy)
				(Column B - C)		(Column E - C)
1						
2						
3						
4	Educational	1,179,874		1,179,874	1,204,525	1,204,525
5	Operations & Maintenance	320,618		320,618	327,317	327,317
6	Debt Services **	88,221		88,221	47,543	47,543
7	Transportation	153,897		153,897	157,112	157,112
8	Municipal Retirement	0		0		0
9	Capital Improvements	0		0		0
10	Working Cash	64,111		64,111	65,463	65,463
11	Tort Immunity	84,489		84,489	80,008	80,008
12	Fire Prevention & Safety	0		0	4,906	4,906
13	Leasing Levy	11,927		11,927	10,003	10,003
14	Special Education	25,649		25,649	26,185	26,185
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	33,793		33,793	35,009	35,009
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	1,962,579	0	1,962,579	1,958,071	1,958,071
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

A	B	C	D	E	F	G	H	I	J	
SCHEDULE OF SHORT-TERM DEBT										
1	Description (Enter Whole Dollars)	Outstanding July 1, 2021	Issued July 1, 2021 thru June 30, 2022	Retired July 1, 2021 thru June 30, 2022	Outstanding Ending June 30, 2022	Any differences (Describe and Itemize)		Retired July 1, 2021 thru June 30, 2022	Outstanding Ending June 30, 2022	Amount to be Provided for Payment on Long-Term Debt
2	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPT)									
3	Total CPPT Notes	0	0	0	0					
4	TAX ANTICIPATION WARRANTS (TAW)									
5	Educational Fund	0	0	0	0					
6	Operations & Maintenance Fund	0	0	0	0					
7	Debt Services - Construction	0	0	0	0					
8	Debt Services - Working Cash	0	0	0	0					
9	Debt Services - Refunding Bonds	0	0	0	0					
10	Transportation Fund	0	0	0	0					
11	Municipal Retirement/Social Security Fund	0	0	0	0					
12	Fire Prevention & Safety Fund	0	0	0	0					
13	Other - (Describe & Itemize)	0	0	0	0					
14	Total TAWs	0	0	0	0					
15	TAX ANTICIPATION NOTES (TAN)									
16	Educational Fund	0	0	0	0					
17	Operations & Maintenance Fund	0	0	0	0					
18	Fire Prevention & Safety Fund	0	0	0	0					
19	Other - (Describe & Itemize)	0	0	0	0					
20	Total TANs	0	0	0	0					
21	TEACHERS/EMPLOYEES' ORDERS (T/EO)									
22	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)	0	0	0	0					
23	General State Aid/Evidence-Based Funding Anticipation Certificates									
24	Total (All Funds)	0	0	0	0					
25	OTHER SHORT-TERM BORROWING									
26	Total Other Short-Term Borrowing (Describe & Itemize)	0	0	0	0					
27										
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2021	Issued July 1, 2021 thru June 30, 2022	Any differences (Describe and Itemize)		Retired July 1, 2021 thru June 30, 2022	Outstanding Ending June 30, 2022	Amount to be Provided for Payment on Long-Term Debt
31	ISSUE 1	1,610,000	03/01/11	6	185,000			185,000	0	0
32	ISSUE 2	1,045,000	09/01/11	6	90,000			90,000	0	0
33	ISSUE 4	1,100,000	11/14/17	6	995,000			65,000	930,000	835,992
34	LINE OF CREDIT	12,150	03/12/22	8	12,150				12,150	12,150
35										
36										
37										
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49		3,767,150		1,270,000	12,150			340,000	942,150	848,142
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds									
53	2. Funding Bonds									
54	3. Refunding Bonds									
55	4. Fire Prevent, Safety, Environmental and Energy Bonds									
56	5. Tort Judgment Bonds									
57	6. Building Bonds									
58	7. GASB 87 Leases									
59	8. Other									
60	9. Other									
61	LINE OF CREDIT									

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

A	B	C	D	E	F	G	H	I	J	K
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
1	Description (Enter Whole Dollars)				Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
2	Cash Basis Fund Balance as of July 1, 2021									
3	RECEIPTS:									
4	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100, 80	84,489	25,649			
5	Earnings on Investments				10, 20, 40, 50 or 60-1500, 80	35				
6	Drivers' Education Fees				10-1970					
7	School Facility Occupation Tax Proceeds				30 or 60-1983					
8	Driver Education				10 or 20-3370					
9	Other Receipts (Describe & Itemize)				-	0				
10	Sale of Bonds				10, 20, 40 or 60-7200					
11	Total Receipts					84,524	25,649	0	0	0
12	DISBURSEMENTS:									
13	Instruction				10 or 50-1000					
14	Facilities Acquisition & Construction Services				20 or 60-2530		25,649			
15	Tort Immunity Services				80	77,695				
16	DEBT SERVICE									
17	Debt Services - Interest on Long-Term Debt				30-5200					
18	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300					
19	Debt Services Other (Describe & Itemize)				30-5400					
20	Total Debt Services									
21	Other Disbursements (Describe & Itemize)									
22	Total Disbursements					77,695	25,649	0	0	0
23	Ending Cash Basis Fund Balance as of June 30, 2022					6,829	0	0	0	0
24	Reserved Cash Balance				714					
25	Unreserved Cash Balance				730					
26	Total					6,829	0	0	0	0
27	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a									
28	Total Claims Payments:					77,695				
29	Total Reserve Remaining:					6,829				
30	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-1037									
31	If yes, list in the aggregate the following:									
32	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.									
33	Expenditures:									
34	Workers' Compensation Act and/or Workers' Occupational Disease Act					6,116				
35	Unemployment Insurance Act					0				
36	Insurance (Regular or Self-Insurance)					0				
37	Risk Management and Claims Service					0				
38	Judgments/Settlements					0				
39	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction					71,579				
40	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)					0				
41	Legal Services					0				
42	Principal and Interest on Tort Bonds					0				
43	Other-Explain on Itemization 44 tab					0				
44	Total					0				
45	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0					OK				
46	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.									
47	55 ILCS 5/5-1006.7									

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

A	B	C	D	E	F	G	H	I	J	K	L
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CARES, CRRSA, and ARP SCHEDULE - FY 2022

Please read schedule instructions before completing.

Click below for schedule instructions:

SCHEDULE INSTRUCTIONS

Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2022? Yes No

If the answer to the above question is "YES", this schedule must be completed.

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.

Part 1: CARES, CRRSA, and ARP REVENUE

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, 2021, through June 30, 2022, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020 and/or FY 2021 AFR.

		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
	Actct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
10	4998										0
11	4998	2,545									2,545
12	4998										0
13	4998										0
14	4998										0
15	4998										0
16	4998										0
17	4998										0
18		2,545	0	0	0	0	0	0	0	0	2,545

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.

		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
	Actct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
22	4998										0
23	4998	78,539									78,539
24	4998										0
25	4998										0
26	4998										0
27	4998	29,484	85,912								1,15,396
28	4210										0
29	4210										0
30	4998	6,714									6,714
31	4998										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
32	CURES (Coronavirus State and Local Fiscal Recovery Funds) [FRIS PROGRAM CODE: BG, AP, FS]	4998										0
33	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
34	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
35	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	(Remaining) Other Federal Revenues in Revenue Act 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
37	Total Revenue Section B		114,737	85,912	0	0	0	0	0	0	0	200,649

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

38	Total Other Federal Revenue (Section A plus Section B)	4998	117,282	85,912	0	0	0	0	0	0	0	203,194
40	Total Other Federal Revenue from Revenue Tab	4998	117,282	85,912	0	0	0	0	0	0	0	203,194
41	Difference (must equal 0)		0	0	0	0	0	0	0	0	0	0
42	Error must be corrected before submitting to ISBE		OK	OK	OK	OK	OK	OK	OK	OK	OK	OK

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

Expenditure Section A:

FUNCTION	DISBURSEMENTS										(900) Total Expenditures
	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures		
52 INSTRUCTION Total Expenditures											0
53 SUPPORT SERVICES Total Expenditures											0
55											0
56 Facilities Acquisition and Construction Services (Total)											0
57 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)											0
58 FOOD SERVICES (Total)											0

Expenditure Section B:

FUNCTION	DISBURSEMENTS										(900) Total Expenditures
	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures		
60 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)											0
61 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)											0
62 TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Included in all Expenditure Functions)											0

Expenditure Section B:

63	ESSER II EXPENDITURES (CRRSA)											
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CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

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

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
183	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
184	FOOD SERVICES (Total)	2560										0
185	3. Use the technology expenses in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
186	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
188	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Functions)	Total Technology										0
189	Expenditure Section i:											
190	ARP Homeless I (ARP)											
191	FUNCTION											
192	1. List the total expenditures for the Functions 1000 and 2000 below											
193	INSTRUCTION Total Expenditures	1000										0
194	SUPPORT SERVICES Total Expenditures	2000										0
195	2. List the specific expenditures by Function: 2530, 2540, & 2550 below (these expenditures are also included in Function 3000 above)											
196	INSTRUCTION Total Expenditures	1000										0
197	SUPPORT SERVICES Total Expenditures	2000										0
198	3. List the technology expenses in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
199	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
200	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
201	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Functions)	Total Technology										0
202	Expenditure Section j:											
203	CURES (Coronavirus State and Local Fiscal Recovery Funds)											
204	FUNCTION											
205	1. List the total expenditures for the Functions 1000 and 2000 below											
206	INSTRUCTION Total Expenditures	1000										0
207	SUPPORT SERVICES Total Expenditures	2000										0
208	2. List the specific expenditures by Function: 2530, 2540, & 2550 below (these expenditures are also included in Function 3000 above)											
209	INSTRUCTION Total Expenditures	1000										0
210	SUPPORT SERVICES Total Expenditures	2000										0
211	3. List the technology expenses in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
212	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
213	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
214	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Functions)	Total Technology										0
215	Expenditure Section j:											
216	CURES (Coronavirus State and Local Fiscal Recovery Funds)											
217	FUNCTION											
218	1. List the total expenditures for the Functions 1000 and 2000 below											
219	INSTRUCTION Total Expenditures	1000										0
220	SUPPORT SERVICES Total Expenditures	2000										0
221	2. List the specific expenditures by Function: 2530, 2540, & 2550 below (these expenditures are also included in Function 3000 above)											
222	INSTRUCTION Total Expenditures	1000										0
223	SUPPORT SERVICES Total Expenditures	2000										0
224	3. List the technology expenses in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
225	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
226	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
227	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Functions)	Total Technology										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	DISBURSEMENTS											
	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)			
	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures			
222	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 3000 & 2000 above).											
223	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)											
224	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)											
225	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)											
226	Expenditure Section K:											
227	Other CARES Act Expenditures (not accounted for above)											
228												
229												
230												
231	FUNCTION											
232	INSTRUCTION Total Expenditures											
233	SUPPORT SERVICES Total Expenditures											
234												
235	2. List the specific expenditures in Functions: 2530, 2540, & 2550 below (these expenditures are also included in Function 2000 above).											
236	Facilities Acquisition and Construction Services (Total)											
237	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)											
238	FOOD SERVICES (Total)											
239												
240	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
241	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)											
242	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)											
243	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)											
244	Expenditure Section L:											
245	Other CRRSA Expenditures (not accounted for above)											
246												
247												
248	FUNCTION											
249	INSTRUCTION Total Expenditures											
250	SUPPORT SERVICES Total Expenditures											
251												
252												
253	2. List the specific expenditures in Functions: 2530, 2540, & 2550 below (these expenditures are also included in Function 2000 above).											
254	Facilities Acquisition and Construction Services (Total)											
255	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)											
256	FOOD SERVICES (Total)											
257												
258	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)											

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

FUNCTION	A TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	B 2000 Total Technology	C	D	E (200) Employee Benefits	F (300) Purchased Services	G (400) Supplies & Materials	H (500) Capital Outlay	I (600) Other	J (700) Non-Capitalized Equipment	K (800) Termination Benefits	L (900) Total Expenditures
260	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
261	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
Expenditure Section M:												
262	Other ARP Expenditures (not accounted for above)											
263	FUNCTION											
264	1. List the total expenditures for the Functions 1000 and 2000 below	1000										0
265	INSTRUCTION Total Expenditures	2000										0
266	SUPPORT SERVICES Total Expenditures	2000										0
267	2. List the specific expenditures in Functions 2530, 2540, & 2560 below (These expenditures are also included in Function 2000 above)											
271	Facilities Acquisition and Construction Services (Total)	2530										0
272	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
273	FOOD SERVICES (Total)	2560										0
274	3. List the technology expenses in Functions 1000 & 2000 below (These expenditures are also included in Functions 1000 & 2000 above)											
276	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
278	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
280	Expenditure Section N:											
281	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
282	FUNCTION											
283	1. List the total expenditures for the Functions 1000 and 2000 below	1000										109,847
284	INSTRUCTION Total Expenditures	2000										89,851
285	SUPPORT SERVICES Total Expenditures	2000										0
286	2. List the specific expenditures in Functions 2530, 2540, & 2560 below (These expenditures are also included in Function 2000 above)											
287	Facilities Acquisition and Construction Services (Total)	2530										70,981
288	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										14,931
289	FOOD SERVICES (Total)	2560										0
290	3. List the technology expenses in Functions 1000 & 2000 below (These expenditures are also included in Functions 1000 & 2000 above)											
291	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
292	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
293	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				32,025	39,302	38,520	0	0		109,847
294	INSTRUCTION Total Expenditures	2000				3,130	10,919	64,795	0	0		89,851
295	SUPPORT SERVICES Total Expenditures	2000				0	0	0	0	0		0
296	2. List the specific expenditures in Functions 2530, 2540, & 2560 below (These expenditures are also included in Function 2000 above)											
297	Facilities Acquisition and Construction Services (Total)	2530				0	0	0	0	0		0
298	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				0	8,981	62,000	0	0		70,981
299	FOOD SERVICES (Total)	2560				0	1,938	2,735	0	0		14,931
299	TOTAL EXPENDITURES											199,698
299	FUNCTIONS 1000 & 2000 total:											199,698
Expenditure Section O:												
293	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
294	FUNCTION											
295	1. List the total expenditures for the Functions 1000 and 2000 below	1000										0
296	INSTRUCTION Total Expenditures	2000										0
297	SUPPORT SERVICES Total Expenditures	2000										0
298	2. List the specific expenditures in Functions 2530, 2540, & 2560 below (These expenditures are also included in Function 2000 above)											
299	Facilities Acquisition and Construction Services (Total)	2530										0
299	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
299	FOOD SERVICES (Total)	2560										0
299	TOTAL EXPENDITURES											0
299	FUNCTIONS 1000 & 2000 total:											0

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter whole Dollars)	Acct. #	Cost Beginning July 1, 2021	Add: Additions July 1, 2021 thru June 30, 2022	Less: Deletions July 1, 2021 thru June 30, 2022	Cost Ending June 30, 2022	Life In Years	Accumulated Depreciation Beginning July 1, 2021	Add: Depreciation Allowable July 1, 2021 thru June 30, 2022	Less: Depreciation Deletions July 1, 2021 thru June 30, 2022	Accumulated Depreciation Ending June 30, 2022	Ending Balance Undepreciated June 30, 2022
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	120,450			120,450						120,450
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	7,552,841	964,201		8,517,042	50	2,173,422	171,061		2,344,483	6,172,559
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	708,920			708,920	20	225,401	14,418		239,819	469,101
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	565,037	63,673		628,710	10	466,729	23,280		490,009	138,701
13	5 Yr Schedule	252	31,504			31,504	5	24,362	2,156		26,518	4,986
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260				0	-				0	0
16	Total Capital Assets	200	8,978,752	1,027,874	0	10,006,626	10	2,889,914	210,915	0	3,100,829	6,905,797
17	Non-Capitalized Equipment	700				0			210,915	0		
18	Allowable Depreciation								210,915			

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet Row	ACCOUNT NO - TITLE	Amount			
6	OPERATING EXPENSE PER PUPIL						
7	EXPENDITURES:						
8	ED	Expenditures 16-24, L116	Total Expenditures	\$		1,666,537	
9	O&M	Expenditures 16-24, L155	Total Expenditures			1,255,764	
10	DS	Expenditures 16-24, L178	Total Expenditures			370,354	
11	TR	Expenditures 16-24, L214	Total Expenditures			196,162	
12	MR/SS	Expenditures 16-24, L292	Total Expenditures			33,566	
13	TORT	Expenditures 16-24, L422	Total Expenditures			77,695	
14			Total Expenditures	\$		3,600,078	
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:						
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$		0	
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0	
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0	
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0	
22	TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0	
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0	
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0	
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0	
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0	
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0	
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0	
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)			0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0	
31	O&M-TR	Revenues 10-15, L213, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0	
32	O&M-TR	Revenues 10-15, L214, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0	
33	O&M	Revenues 10-15, L224, Col D	4810 Federal - Adult Education			0	
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs			0	
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			0	
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0	
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs			0	
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs			0	
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition			0	
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0	
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			0	
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0	
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition			0	
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition			0	
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition			0	
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition			0	
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition			0	
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition			0	
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services			0	
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			168,629	
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			40,565	
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment			0	
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services			0	
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units			0	
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay			16,001	
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			0	
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units			0	
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			340,000	
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services			0	
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units			0	
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0	
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			0	
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			0	
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			0	
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			0	
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K			0	
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs			0	
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs			0	
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			0	
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units			0	
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs			0	
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K			0	
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0	
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs			0	
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs			0	
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition			0	
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition			0	
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition			0	
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition			0	
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition			0	
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition			0	
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition			0	
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition			0	
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition			0	
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition			0	

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet Row	ACCOUNT NO - TITLE	Amount			
92	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000 Community Services	0			
93	Tort	Expenditures 16-24, L414, Col K	4000 Total Payments to Other Govt Units	0			
94	Tort	Expenditures 16-24, L422, Col G	- Capital Outlay	0			
95	Tort	Expenditures 16-24, L422, Col I	- Non-Capitalized Equipment	0			
96				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$	565,195	
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)		3,034,883	
98				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022		138.42	
99				Estimated OEPP (Line 97 divided by Line 98)	\$	21,925.18	
100							

	A	B	C	D	E	F	KH
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet Row	ACCOUNT NO - TITLE		Amount		
101	PER CAPITA TUITION CHARGE						
103	LESS OFFSETTING RECEIPTS/REVENUES:						
104	TR	Revenues 10-15, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)	\$	0	
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0	
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0	
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0	
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0	
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0	
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0	
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0	
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0	
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0	
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		1,895	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		6,263	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		6,489	
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0	
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0	
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0	
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		500	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0	
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		0	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		0	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		0	
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0	
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		0	
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative		0	
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education		0	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		43,956	
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0	
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0	
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Tuant Alternative/Optional Education		0	
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0	
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0	
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0	
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0	
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0	
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		0	
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,I	3999	Other Restricted Revenue from State Sources		51,951	
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0	
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		17,346	
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		614	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		34,407	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		0	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		32,885	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0	
150	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0	
151	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
152	ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins		0	
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments		0	
178	ED	Revenues 10-15, L255, Col C	4901	Race to the Top		0	
179	ED-O&M-TR-MR/SS	Revenues 10-15, L256, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0	
180	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0	
181	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LJPLEP)		0	
182	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920	McKinney Education for Homeless Children		0	
183	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0	
184	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932	Title II - Teacher Quality		6,167	
185	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960	Federal Charter Schools		0	
186	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981	State Assessment Grants		0	
187	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0	
188	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		6,013	
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		14	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		203,194	
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses		(2,545)	
192	ED-TR-MR/SS	REVENUES (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		37,059	
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		0	
195					Total Deductions for PCTC Computation (Line 104 through Line 193)	\$	446,208
196					Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		2,588,675
197					Total Depreciation Allowance (from page 36, Line 18, Col I)		210,915
198					Total Allowance for PCTC Computation (Line 196 plus Line 197)		2,799,590
199					9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022		138.42
200					Total Estimated PCTC (Line 198 divided by Line 199) *	\$	20,225.33
201							
202	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.						
203	**Go to the Evidence-Based Funding Distribution Calculation webpage.						
204	Under Reports, open the FY 2022 Special Education Funding Allocation Calculation Details and the FY 2022 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 192 and 193.						

ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA						
2	SECTION I						
3	Financial Data To Assist Indirect Cost Rate Determination						
4	<i>(Source: document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>						
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.						
6	Support Services - Direct Costs (1-2000) and (5-2000)						
7	Direction of Business Support Services (1-2510) and (5-2510)						
8	Fiscal Services (1-2520) and (5-2520)						
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)						
10	Food Services (1-2560) Must be less than (PI16, Col E-F, L65)						
11	Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is required) 0						
12	Internal Services (1-2570) and (5-2570)						
13	Staff Services (1-2640) and (5-2640)						
14	Data Processing Services (1-2660) and (5-2660)						
15	SECTION II						
16	Estimated Indirect Cost Rate for Federal Programs						
17		Function	Restricted Program	Direct Costs	Indirect Costs	Unrestricted Program	Direct Costs
18			Indirect Costs			Indirect Costs	
19	Instruction	1000		1,009,203			1,009,203
20	Support Services:						
21	Pupil	2100		25,417			25,417
22	Instructional Staff	2200		140,735			140,735
23	General Admin.	2300		235,870			235,870
24	School Admin	2400		115,809			115,809
25	Business:						
26	Direction of Business Spt. Srv.	2510	0	0	0	0	0
27	Fiscal Services	2520	15,114	0	15,114	0	0
28	Oper. & Maint. Plant Services	2540		1,261,545	1,261,545		0
29	Pupil Transportation	2550		196,162	196,162		196,162
30	Food Services	2560		2,596	2,596		2,596
31	Internal Services	2570	98	0	98	0	0
32	Central:						
33	Direction of Central Spt. Srv.	2610		0	0		0
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0	0		0
35	Information Services	2630		0	0		0
36	Staff Services	2640	0	0	0	0	0
37	Data Processing Services	2660	0	0	0	0	0
38	Other:						
39	Community Services	2900		0	0		0
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)	3000		0	0		0
41	Total		15,212	2,987,337	1,276,757	1,725,792	
42	Restricted Rate						
43	Total Indirect Costs:		15,212			Total Indirect Costs:	1,276,757
44	Total Direct Costs:		2,987,337			Total Direct Costs:	1,725,792
45	= 0.51%						
46	= 73.98%						

	A	B	C	D	E	F	G
1	REPORT ON SHARED SERVICES OR OUTSOURCING School Code, Section 17-1.1 (Public Act 97-0357) Fiscal Year Ending June 30, 2022						
2	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.						
3	Dimmick Community Consolidated 35050017504						
5	35-050-0175-04_AFR22 Dimmick Community Consolidated SD #175						
6	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.						
7	(Limit text to 200 characters, for additional space use line 33 and 38)						
8	Check box if this schedule is not applicable.	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.		
9	<input type="checkbox"/>						
10	Indicate with an (X) if Deficit Reduction Plan is Required in the Budget						
11	Service or Function (Check off that apply)						
12	Curriculum Planning				Barriers to Implementation		
13	Custodial Services						
14	Educational Shared Programs						
15	Employee Benefits						
16	Energy Purchasing						
17	Food Services						
18	Grant Writing						
19	Grounds Maintenance Services						
20	Insurance						
21	Investment Pools						
22	Legal Services						
23	Maintenance Services						
24	Personnel Recruitment						
25	Professional Development						
26	Shared Personnel						
27	Special Education Cooperatives		X	X	LASALLE PUTNAM CO SPECIAL ED COOP, OTTAWA, IL 61350		
28	STEM (science, technology, engineering and math) Program Offerings						
29	Supply & Equipment Purchasing						
30	Technology Services						
31	Transportation						
32	Vocational Education Cooperatives						
33	All Other Joint/Cooperative Agreements						
34	Other						
35	Additional space for Column (D) - Barriers to Implementation:						
36							
37							
38							
40	Additional space for Column (E) - Name of LEA:						
41							
42							
43							

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

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

School District Name: Dimmick Community Consolidated SD #175
 RCDT Number: 35050017504

Description	Funct. No.	Actual Expenditures, Fiscal Year 2022			Budgeted Expenditures, Fiscal Year 2023			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	148,796		31,694	156,233		31,685	187,918
2. Special Area Administration Services	2330	0		0				0
3. Other Support Services - School Administration	2490	0		0				0
4. Direction of Business Support Services	2510	0		0				0
5. Internal Services	2570	0		98				98
6. Direction of Central Support Services	2610	0		0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.								0
8. Totals		148,796		31,792	156,233	0	31,685	187,918
9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)								4%

CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2022, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2022. I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2023, agree with the amounts on the budget adopted by the Board of Education.


 Signature of Superintendent
 Ryan Loring
 Contact Name (for questions)

9.22.2022
 Date

815.223.2933
 Contact Telephone Number

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

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

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

1. 10-1999 Death Insurance Benefits \$69,477; Other Local Revenue \$10,410
2. 10-3999 Other State Grants \$1,951
3. 10-4998 ESSR Grants \$117,282
4. 20-3999 Maintenance Grant \$50,000
5. 20-4998 ESSR Grants \$85,912
6. 10-2190-300 OT/PT Purchased Services \$10,010
7. 30-5400-600 Bond Fess \$1500

DIMMICK COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 175
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 1 - Summary of Significant Accounting Policies

A. General

Dimmick Community Consolidated School District #175, LaSalle County, Illinois, is operated under the control of a Board of Trustees elected at large by the citizens of the District. The Board of Trustees monitors all financial transactions of the District.

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

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

Dimmick Community Consolidated School District #175 is an Illinois school district. 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 which benefit the citizens of the District, including joint agreements which serve pupils from numerous Districts, should be included within its financial reporting entity. The criteria include, but are not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

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

C. Basis of Presentation – Fund Accounting

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

DIMMICK COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 175
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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

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

Government Fund Types

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

The Educational Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. Special Education and Leasing are included in this fund.

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

Fiduciary Fund Types

Fiduciary Funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds. The District has one trust fund, the Doyle Scholarship Fund.

In prior years, Agency Funds included Student Activity Funds. These funds are now included as part of the Educational Fund as of the year-ended June 30, 2022. They are no longer considered Fiduciary Funds.

D. **Government Funds – Measurement Focus**

The financial statements of all governmental funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position, rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets)

DIMMICK COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 175
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 1 - Summary of Significant Accounting Policies (Continued)

D. Government Funds – Measurement Focus (Continued)

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

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

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

The Illinois State Board of Education’s Annual Financial Report (ISBE Form SD50-35/JA50-60) includes depreciation of \$210,915, which has been utilized for the calculation of the per capita tuition charge, and accumulated depreciation totaling \$3,100,829. Depreciation has been computed over the estimated useful lives of the assets using the straight-line method. The District has considered possible impairments to its capital assets and asserts that there are none known or anticipated.

The District does not maintain a formal capitalization policy, but utilizes the guidelines established by the Illinois State Board of Education (ISBE) of capitalizing items costing over \$500.

The estimated useful lives are as follows:

Buildings	50 Years
Temporary Buildings	25 Years
Improvements other than Building	10-25 Years
Capitalized Equipment	3-10 Years

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

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

DIMMICK COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 175
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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

F. Basis of Accounting

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

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

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

G. Budgets and Budgetary Accounting

The budget for all governmental fund types was prepared on the cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, and Paragraph 17-1 of the Illinois Compiled Statutes. The original budget was passed on September 22, 2021 and was amended on June 15, 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. The Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year.
5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

DIMMICK COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 175
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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

H. Cash and Cash Equivalents

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

I. Investments

Investments are stated at market value. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal written investment and cash management policy. The institutions in which investments are made must be approved by the Board of Education. Assets of the different funds may be commingled for investment purposes and interest earning prorated back to the various funds when recognized as revenue.

J. Total Column

The "Total Column" column represents the aggregation (by addition) of the line-item amounts reported for each fund type and account group. No consolidations or other eliminations were made in arriving at the totals; thus, they do not present consolidated information. These totals are presented only to facilitate financial analysis and are not intended to reflect the financial position or results of operations of the District as a whole.

K. Fund Balance Reporting

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

A. Nonspendable Fund Balance

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

DIMMICK COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 175
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 1 - Summary of Significant Accounting Policies (Continued)

K. Fund Balance Reporting (Continued)

B. Restricted Fund Balance

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

1. Special Education

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

2. State Grants

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

3. Federal Grants

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

4. Leasing Levy

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Education Fund. At June 30, 2022, expenditures disbursed exceeded revenue received from this special levy, resulting in no restricted balance.

DIMMICK COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 175
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 1 - Summary of Significant Accounting Policies (Continued)

K. Fund Balance Reporting (Continued)

C. Restricted Fund Balance

5. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Expenditures exceeded receipts disbursed for this purpose, resulting in no restricted fund balances.

D. Committed Fund Balance

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

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2022, the total amount of unpaid contracts for services performed during the fiscal year ended amounted to approximately \$100,500. This amount is shown as Unreserved in the Educational Fund.

E. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted or committed. Intent may be expressed by (a) the School Board itself or (b) the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes. As of June 30, 2022, the District has no assigned fund balances.

DIMMICK COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 175
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 1 - Summary of Significant Accounting Policies (Continued)

K. Fund Balance Reporting (Continued)

F. Regulatory – Fund Balance Definitions

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

G. Reconciliation of Fund Balance Reporting

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

Fund	Generally Accepted Accounting Principles					Regulatory Basis	
	Nonspendable	Restricted	Committed	Assigned	Unassigned	Reserved	Unreserved
Educational	-	-	100,500	-	2,153,031	-	2,253,531
Operations & Maintenance	-	995,519	-	-	-	-	995,519
Debt Service	-	94,008	-	-	-	-	94,008
Transportation	-	227,004	-	-	-	-	227,004
Municipal Retirement	-	78,675	-	-	-	-	78,675
Working Cash	-	-	-	-	-	-	-
Tort Liability	-	37,792	-	-	-	-	37,792

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 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. The Board passed the levy on November 16, 2020. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments in the following July and September. The District receives significant distributions of tax receipts approximately one month after the due date. Taxes from these statements are from the 2020 tax levy.

DIMMICK COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 175
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 2 - Property Taxes (Continued)

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

	2020 LIMIT	2020 LEVY	2019 LEVY
Education	0.9200	0.92000	0.92000
Tort Immunity	As Needed	0.06588	0.06290
Special Education	0.0200	0.02000	0.02000
Facilities Leasing	0.0500	0.00930	0.00787
Operation/Maintenance	0.2500	0.25000	0.25000
Transportation	0.1200	0.12000	0.12000
Municipal Retirement	As Needed	-	-
Social Security	As Needed	0.02635	0.02556
Working Cash	0.0500	0.04999	0.05000
Bond & Interest	As Needed	0.06879	0.04714
Total		<u>1.53031</u>	<u>1.50347</u>

Note 4 - Cash and Investments

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

A. Deposits

At June 30, 2022, the District had a cash balance of \$3,742,689. The deposits, held at Hometown National Bank (HNB) of LaSalle, Illinois, are as follows:

Account	Interest Rate	Bank Balance	Adjusted Balance
General Fund (HNB)	0.10%	\$ 2,677,108	\$ 2,651,581
Imprest (HNB)	N/A	2,414	2,000
Activity (HNB)	N/A	4,230	3,830
Subtotal Cash		<u>\$ 2,683,752</u>	<u>\$ 2,657,411</u>
Fixed Income Investments (HNB)		\$ 1,023,739	\$ 1,023,739
Doyle Scholarship Trust (HNB)		61,539	61,539
Subtotal Investments		<u>\$ 1,085,278</u>	<u>\$ 1,085,278</u>
Total Cash & Investments		<u>\$ 3,769,030</u>	<u>\$ 3,742,689</u>

DIMMICK COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 175
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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

The major divergence between book and bank balances consisted of outstanding checks and deposits in transit at June 30, 2022.

At June 30, 2022, \$250,000 of the cash deposits are insured by FDIC insurance, Type 1 deposits. The remaining cash balance of \$2,407,411 are insured by securities pledged to the district by the bank, Type 2 deposits. The Northern Instructional Government Select Money Market is not FDIC nor has pledged securities, but invests in government backed securities. Of the fixed income investments, \$770,176 are CD's and are insured by the FDIC as Type I deposits and the remaining \$315,102 are uninsured but are government backed obligations. The District monitors the investment balances regularly.

Type 1 – Fully insured by FDIC

Type 2 – Secured by securities pledged to District but in the bank's name

Type 3 – Uninsured

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

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

The government securities of \$315,102 are valued using quoted market prices (Level 1 inputs).

DIMMICK COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 175
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 5 - Changes in Capital Assets (General Fixed Assets)

Capital Assets at Cost	Balance 6/30/21	Additions	Deletions	Balance 6/30/22
Non-Depreciable Assets				
Land	\$ 120,450	\$ -	\$ -	\$ 120,450
Total Non-Depreciable Assets	\$ 120,450	\$ -	\$ -	\$ 120,450
Depreciable Assets				
Buildings and Improvements	\$ 7,552,841	\$ 964,201	\$ -	\$ 8,517,042
Land Improvements	708,920	-	-	708,920
Other Equipment	596,541	63,673	-	660,214
Total Depreciable Assets	\$ 8,858,302	\$ 1,027,874	\$ -	\$ 9,886,176
Total Capital Assets	\$ 8,978,752	\$ 1,027,874	\$ -	\$ 10,006,626

Current year additions to fixed assets consisted of a sign, \$16,395; office furniture, \$21,758; office computers, \$25,520; a new roof, \$857,664; and stage addition, \$106,537.

Accumulated Depreciation	Balance 6/30/21	Additions	Deletions	Balance 6/30/22
Buildings and Improvements	\$ 2,173,564	\$ 171,061	\$ -	\$ 2,344,625
Land Improvements	225,258	14,418	-	239,676
Other Equipment	491,092	25,436	-	516,528
Total Capital Assets	\$ 2,889,914	\$ 210,915	\$ -	\$ 3,100,829

Note 6 - Retirement Fund Commitments

The District contributes to two defined benefit pension plans: the Teachers Retirement System (TRS), and the Illinois Municipal Retirement Fund (IMRF). TRS is administered by the TRS board of trustees and is a cost sharing multiple employer plan. IMRF is administered by IMRF board of trustees and is an agent multiple-employer public employee retirement system. The benefits, benefit levels, employee contributions and employer contributions for both plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. The aggregate employer recognized pension expense on a cash basis for the year ended June 30, 2022, was \$93,440. See Schedules 1 and 2 for additional supplementary information regarding TRS and IMRF future pension obligations.

DIMMICK COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 175
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 6 - Retirement Fund Commitments (Continued)

A. Teacher Retirement System

Plan description

The employer participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration. TRS issues a publicly available financial report that can be obtained at <http://trs.illinois.gov/pubs/cafr>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Benefits provided

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest 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 I. Death benefits are payable under a formula that is different than Tier I.

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

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

DIMMICK COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 175
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 6 - Retirement Fund Commitments (Continued)

A. Teacher Retirement System

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.

Contributions

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

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

On behalf contributions to TRS. The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2022, state of Illinois contributions recognized by the employer were based on the state's proportionate share of with the pension expense associated with the employer, and the employer recognized revenue and expenditures of \$521,871 in pension contributions from the state of Illinois.

2.2 formula contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2022, were calculated to be \$5,874.

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

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

For the year ended June 30, 2022, the employer pension contribution was 10.31 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2022, salaries totaling \$11,011 were paid from federal and special trust funds that required employer contributions of \$1,360.

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

DIMMICK COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 175
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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

A. Teacher Retirement System

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

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

Pension Expense

For the year ended June 30, 2022, the employer recognized TRS pension expense of \$90,955 on a cash basis under this plan.

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

B. Illinois Municipal Retirement Fund - Pension Plan

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

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

All three IMRF benefit plans have two tiers. Employees hired **before** January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled

DIMMICK COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 175
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 6 - Retirement Fund Commitments (Continued)

B. Illinois Municipal Retirement Fund - Pension Plan

to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of: 3% of the original pension amount, or ½ of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms – As of December 31, 2021, the following employees were covered by the benefit terms:

Number of	<u>Membership</u>
- Retirees and Beneficiaries	18
- Inactive, Non-Retired Members	15
- Active Members	6
Total	39

Contributions – As set by statute, the Employer’s Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Employer’s annual contribution rate for calendar year 2021 was 1.64% and for 2022 was 0.83%. The total employer contribution paid for calendar 2021 was \$3,303. The actual contributions paid during the fiscal year ended June 30, 2022 were \$2,485. The Employer also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF’s Board of Trustees, while the supplemental retirement benefits rate is set by statute.

DIMMICK COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 175
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 7 - Other Post-Employment Benefits

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

A. Teacher Health Insurance Security Fund

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

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

On behalf contributions to THIS Fund – The state of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were .9 percent of pay during the year ended June 30, 2022. State of Illinois contributions were \$9,138, and the District recognized revenue and expenditures of this amount during the year.

Employer contributions to THIS Fund – The employer (District) also makes contributions to THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2022. For the year ended June 30, 2022, the District paid \$6,803, to the THIS Fund, which was 100 percent of the required contribution.

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

DIMMICK COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 175
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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

B. Post-Retirement Health Care Plan

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

Plan Description

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

Funding Policy

The contribution requirements of the District may be amended by the School Board. Current policy is for the District to pay for post-retirement medical insurance benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employee/retiree group. With regard to retirees, there is an implied rate subsidy by the District through the blended premium covering all current employees and retirees, there is no actuarial valuation performed to determine the amount of such subsidy.

Contributions Made

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

Note 8 - **Long-Term Debt**

During the year ended June 30, 2011, the District approved refinancing of the two bond issues originally issued in 2002. These issues were to finance construction of the new school. The original issue amount for Issue 1 was \$1,600,000. The bond issues call for semi-annual interest payments beginning December 1, 2011 and annual principal payments beginning December 1, 2011. Issue 1 is being repaid out of the Debt Service Fund and held at the First State Bank in Mendota and is summarized below. The interest rate varies from 3.5% to 5.5%. Issue 1 was paid in full in fiscal year June 30, 2022

DIMMICK COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 175
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 8 - **Long-Term Debt (Continued)**

For issue 2 the original issue amount was \$1,045,000. Interest is paid from the Operations and Maintenance Fund and principal from the Debt Service Fund. The bond is held at the First State Bank in Mendota. Issue 2 was paid in full in fiscal year June 30, 2022.

Issue 3: GO Bonds - 2011

During the year ended June 30, 2011, the District approved a bond issue at a fixed interest rate to finance construction of a new building addition. The bond issues call for semi-annual interest payments beginning December 1, 2011 and annual principal payments beginning December 1, 2021. The bond issues are being repaid out of the Debt Service Fund and are summarized below. The interest rate varies from 7% to 4.55%. This was paid off during the fiscal year ending June 30, 2018 with a payment of \$150,000 and a refinance of \$1,100,000.

Issue 4: GO Bonds - 2018

During the year ended June 30, 2018, the District approved a bond issue at a fixed interest rate to refinance the bond from 2011. The bond issues call for semi-annual interest payments beginning December 1, 2017 and annual principal payments beginning December 1, 2018. The bond issues are being repaid out of the Debt Service Fund and are summarized below. The bond is held at the Hometown Bank. The interest rate varies from 2.8% to 3%.

DIMMICK COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 175
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 8 - Long-Term Debt (Continued)

Issue 4: 2018 General Obligation				
<u>Due Date</u>	<u>FY</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
12/1/2022	2023	\$ 110,000	\$ 11,550	\$ 121,550
6/1/2023	2023	-	10,395	10,395
12/1/2023	2024	110,000	10,395	120,395
6/1/2024	2024	-	9,240	9,240
12/1/2024	2025	115,000	9,240	124,240
6/1/2025	2025	-	7,860	7,860
12/1/2025	2026	115,000	7,860	122,860
6/1/2026	2026	-	6,480	6,480
12/1/2026	2027	120,000	6,480	126,480
6/1/2027	2027	-	4,920	4,920
12/1/2027	2028	120,000	4,920	124,920
6/1/2028	2028	-	3,360	3,360
12/1/2028	2029	125,000	3,360	128,360
6/1/2029	2029	-	1,610	1,610
12/1/2029	2030	115,000	1,610	116,610
Total		<u>\$ 930,000</u>	<u>\$ 99,280</u>	<u>\$ 1,029,280</u>

Line of Credit

During the year ended June 30, 2022 the District took out a line of credit for \$12,150 with Hometown National Bank to pay for their technology lease. The line of credit has an interest rate of 2.42% and is due March 12, 2023.

	<u>Balance at</u> <u>6/30/2021</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at</u> <u>6/30/2021</u>
Issue 1	\$ 185,000	\$ -	\$ (185,000)	\$ -
Issue 2	90,000	-	(90,000)	-
Issue 4	995,000	-	(65,000)	930,000
Line of Credit	-	12,150	-	12,150
	<u>\$ 1,270,000</u>	<u>\$ 12,150</u>	<u>\$ (340,000)</u>	<u>\$ 942,150</u>

Note 9- Expenditures in Excess of Budget

During the year ended June 30, 2022, expenditures were within budgeted amounts in all funds. Expenditures exceeding the budget is in violation of state statutes.

DIMMICK COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 175
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 10 - Deficit Fund Balance

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

Note 11 - Insurance and Risk Management

The District elected to become self-insured for unemployment insurance. The District is therefore liable to the State for any payments made to any of its former employees claiming unemployment benefits. In the current fiscal year, no payments were made to former employees.

Significant losses are covered by commercial insurance for all major programs: property, liability, and workers' compensation. During the past three years, settlements have been less than coverage.

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

- (i) Custodial credit risk for deposits is the risk that in the event of bank failure, the deposits may be in peril. The District policy is to either keep deposit amounts below F.D.I.C. insurance levels at a specific institution or to require the institution pledge securities to insure the deposits in excess of F.D.I.C. levels. The results are disclosed in Note 4. This risk is moderately low.
- (ii) Interest rate risk is the risk that interest rate changes may adversely affect the fair value of investments. Since the District's investments are all cash or cash equivalents, this risk is minimal. The District has substantial debt in the form of bonds payable. An increase in rates would adversely affect the District; however, the bonds accrue at fixed rates so the effect has been minimized.
- (iii) Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District does not invest in entities; its investments are strictly money market and certificates of deposit. This risk is minimal.
- (iv) Risk of loss of fixed assets is the risk that fire, wind, theft, etc. may reduce or eliminate the value of buildings, property, equipment, and other assets. The District has comprehensive insurance coverage to minimize this risk.
- (v) Risks of claims and judgments is the risk that the assets of the District may be impaired due to an employee or officer's actions or failure to act. This risk is minimized by the comprehensive coverage provided by a local insurance broker. The risk of unemployment liability is moderate.

Note 12 - Contingencies

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

DIMMICK COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 175
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 13 - Commitments

Unpaid Teachers' Contracts - Teachers' contracts for services rendered during the school year for teachers electing twelve-month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2022, the total amount of unpaid contracts and benefits for services performed during the fiscal year ended June 30, 2022 are approximately \$100,500.

Vacation and Sick Pay - Vacation pay is considered to be an expenditure in the year paid. Vacation pay does not accumulate if not used in the year earned. Accumulated sick pay

benefits are available to all full-time employees to use in future years. Unused sick pay is limited to a maximum of 245 days pay. Upon termination, the employee is not compensated for any unused sick or vacation days, therefore, no accruals or reserves have been established.

Termination Benefits – The district is liable for termination benefits due to retiring employees. As of June 30, 2022, the estimated termination benefit due in future years is \$0.

Other Post Retirement Benefits – The District has not determined the unfunded liability due to Other Post Retirement Benefits as required.

Note 14 - 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.

Note 15 - Legal Debt Margin

2021 Taxable Valuation	\$ 130,926,671
Statutory Debt Limitaion	
(6.9% of Assesed Valuation)	9,033,940
Less: Current Indebtedness	<u>(942,150)</u>
Legal Debt Margin	<u>\$ 8,091,790</u>

Note 16 - Leases

The District has no long term lease arrangements as of June 30, 2022.

DIMMICK COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 175
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 17 - On-behalf Payments

The State of Illinois contributes to the TRS retirement system and the THIS fund on-behalf of the District. In the current fiscal year, the amount contributed totaled \$521,871 for TRS and \$9,138 for THIS.

Note 18 - Energy Costs

Energy costs for the District during the fiscal year were: natural gas, \$16,895; and electricity, \$36,790.

Note 19 - Interfund Transfers and Loans

The Operations and Maintenance Fund transferred \$170,000 to the Debt Service Fund to cover payments on debt certificates. The Education Fund transferred \$870,000 to the Operations and Maintenance Fund to cover expenses. The working cash fund transferred \$64,140 to the Educational Fund. No interfund loans are outstanding at June 30, 2022.

Note 20 - Joint Agreements

The District is a member of the LaSalle Putnam County Special Education Cooperative. The District's pupils benefit from programs administered under this joint agreement and the District benefits from jointly administered grants and programming. The District does not have an equity interest in this joint agreement. The joint agreement is separately audited and is not included in these financial statements.

The report for LaSalle Putnam County Special Education Cooperative may be obtained by writing to 1009 Boyce Memorial Drive, Ottawa, IL 61350.

Note 21 - Trust Funds

The Doyle Scholarship Trust was established in the prior fiscal year to provide college scholarships for students who attended Dimmick School. \$3,760 was paid out in scholarships during the current fiscal year. At June 30, 2022, the funds value was \$61,539. In the ISBE Annual Financial Report this is included as part of the Agency Funds.

DIMMICK COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 175
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 22 - Members of the Board of Education

	<u>Term Expires</u>
President.....Deb Black.....	2025
Vice-President.....Laurie Ernat	2025
SecretaryMichelle Rich.....	2023
 Board Members:	
Josh Turigliatti	2023
Heather Seghi.....	2025
Deb Herz	2025
Gina Mudge	2023
 Superintendent	
Ryan Linnig	
Treasurer	
Christopher Wren	

**DIMMICK COMMUNITY CONSOLIDATED
SCHOOL DISTRICT 175
ILLINOIS MUNICIPAL RETIREMENT FUND**

Calendar Year Ending December 31, Total Pension Liability	Multiyear Schedule of Changes in Net Pension Liability and Related Ratios							
	2021	2020	2019	2018	2017	2016	2015	2014
Service Cost	\$ 19,803	\$ 22,071	\$ 23,039	\$ 20,053	\$ 22,662	\$ 17,510	\$ 19,871	\$ 16,904
Interest on the Total Pension Liability	78,090	77,596	74,612	70,942	42,649	39,776	37,381	32,076
Benefit Changes	-	-	-	-	-	-	-	-
Difference Between Expected and Actual Experience	15,185	(31,083)	(7,758)	7,909	391,026	7,363	(12,964)	11,911
Assumption Changes	-	(12,184)	-	28,697	(32,791)	-	-	19,105
Benefit Payments and Refunds	(48,654)	(48,240)	(48,264)	(43,433)	(46,574)	(11,270)	(11,088)	(10,394)
Net Change in Total Pension Liability	\$ 64,424	\$ 8,160	\$ 41,629	\$ 84,168	\$ 376,972	\$ 53,379	\$ 33,200	\$ 69,602
Total Pension Liability - Beginning	1,091,535	1,083,375	1,041,746	957,578	580,606	527,227	494,027	424,425
Total Pension Liability - Ending (a)	\$ 1,155,959	\$ 1,091,535	\$ 1,083,375	\$ 1,041,746	\$ 957,578	\$ 580,606	\$ 527,227	\$ 494,027
Plan Fiduciary Net Position								
Employer Contributions	\$ 3,303	\$ 6,164	\$ 15,255	\$ 16,767	\$ 15,603	\$ 13,722	\$ 12,002	\$ 11,123
Employee Contributions	9,063	8,947	8,756	9,304	8,859	7,576	6,969	6,719
Pension Plan Net Investment Income	246,269	187,324	210,611	(68,366)	160,642	35,901	2,658	30,029
Benefit Payments and Refunds	(48,654)	(48,240)	(48,264)	(43,433)	(46,574)	(11,270)	(11,088)	(10,394)
Other	1,889	1,389	7,244	203,555	283,159	1,621	(26,101)	1,685
Fiduciary Net Position	\$ 211,870	\$ 155,584	\$ 193,602	\$ 117,827	\$ 421,689	\$ 47,550	\$ (15,560)	\$ 39,162
Plan Fiduciary Net Position - Beginning	1,448,414	1,292,830	1,099,228	981,401	559,712	512,162	527,722	488,560
Plan Fiduciary Net Position - Ending (b)	\$ 1,660,284	\$ 1,448,414	\$ 1,292,830	\$ 1,099,228	\$ 981,401	\$ 559,712	\$ 512,162	\$ 527,722
Net Pension Liability / (Asset) - Ending (a)-(b)	\$ (504,325)	\$ (356,879)	\$ (209,455)	\$ (57,482)	\$ (23,823)	\$ 20,894	\$ 15,065	\$ (33,695)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	143.63%	132.70%	119.33%	105.52%	102.49%	96.40%	97.14%	106.82%
Covered Valuation Payroll	\$ 201,402	\$ 198,820	\$ 194,576	\$ 206,747	\$ 196,855	\$ 168,362	\$ 154,866	\$ 165,662
Net Pension Liability as a Percentage of Covered Valuation Payroll	-250.41%	-179.50%	-107.65%	-27.80%	-12.10%	12.41%	9.73%	-20.34%

Multiyear Schedule of Contributions

Calendar Year Ending December 31,	Actuarially Determined Contribution *	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Val. Payroll
2014	\$ 12,342	\$ 11,123	\$ 1,219	\$ 165,662	6.71%
2015	12,002	12,002	-	154,866	7.75%
2016	13,722	13,722	-	168,362	8.15%
2017	16,162	15,603	559	196,855	7.93%
2018	16,767	16,767	-	206,747	8.11%
2019	15,255	15,255	-	194,576	7.84%
2020	6,163	6,164	(1)	198,820	3.10%
2021	3,303	3,303	-	201,402	1.64%

*Estimated. Based on contribution rate of 1.64% and covered valuation payroll of \$201,402.

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

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

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

**DIMMICK COMMUNITY CONSOLIDATED
SCHOOL DISTRICT 175
Schedule of the Employer's Proportionate Share of the Net Pension Liability
Teachers' Retirement System of the State of Illinois**

	FY21*	FY20	FY19	FY18	FY17	FY16	FY15	FY14
Employer's proportion of the net pension liability	0.000112833%	0.000112639%	0.0001230227%	0.0001228035%	0.0001232831%	0.0001510951%	0.0001859589%	0.0001728029%
Employer's proportionate share of the net pension liability	\$ 86,814	\$ 95,926	\$ 99,781	\$ 95,719	\$ 94,186	\$ 119,268	\$ 121,822	\$ 105,165
State's proportionate share of the net pension liability associated with the employer	7,275,897	7,513,457	7,101,339	6,557,154	6,870,132	7,593,907	5,321,801	4,976,248
Total	\$ 7,362,711	\$ 7,609,383	\$ 7,201,120	\$ 6,652,873	\$ 6,964,318	\$ 7,713,175	\$ 5,443,623	\$ 5,081,413
Employer's covered-employee payroll	\$ 1,015,307	\$ 996,023	\$ 935,533	\$ 960,590	\$ 879,823	\$ 875,727	\$ 1,008,997	\$ 824,436
Employer's proportionate share of the net pension liability as a percentage of its covered-employee payroll	8.6%	9.6%	10.7%	10.0%	10.7%	13.6%	12.1%	12.8%
Plan fiduciary net position as a percentage of the total pension liability	45.1%	37.8%	39.6%	40.0%	39.3%	36.4%	43.1%	43.1%

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

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

	FY21	FY20	FY19	FY18	FY17	FY16	FY15	FY14
Statutorily-required contribution	\$ 91,378	\$ 89,642	\$ 84,197	\$ 86,453	\$ 79,184	\$ 78,815	\$ 94,846	\$ 77,497
Contributions in relation to statutorily-required contribution	90,955	89,679	84,379	86,422	79,175	78,846	94,842	80,730
Contribution deficiency (excess)	423	(37)	(182)	31	9	(31)	4	(3,233)
Employer's covered-employee payroll	1,015,307	996,023	935,533	960,590	879,823	875,727	1,008,997	824,977
Contributions as a percentage of covered-employee payroll	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.4%	9.4%

Notes to Supplementary Information

For the 2021 measurement year, the assumed investment rate of return was 7.0%, including an inflation rate of 2.25% and a real return of 4.75%. Salary increases were assumed to vary by service credit. There actuarial assumptions were based on an experience study dated September 30, 2021.

Changes of assumptions - For the 2020-2016 measurement years, the assumed investment rate of return was 7.0%, including an inflation rate of 2.5% and a real return of 4.5%. Salary increases were assumed to vary by service credit and were consistent in 2019 and 2020. These actuarial assumptions were based on an experience study dated September 18, 2018.

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

DIMMICK COMMUNITY CONSOLIDATED SCHOOL DISTRICT 175
SCHEDULE OF COMBINED REVENUES AND EXPENDITURES
ALL FUNDS - BUDGET AND ACTUAL
For the Years Ended June 30, 2022 and 2021

Revenues:	Current Year		2021
	Budget	Actual	Actual
Property Tax	\$ 1,974,723	\$ 1,962,579	\$ 1,909,197
Replacement Tax	376,941	718,882	329,802
Interest	20,918	(7,117)	41,178
Fees, Lunches, Texts	15,600	28,169	11,459
TIF Districts	78,852	78,797	76,209
State Aid and Grants	299,616	309,973	260,310
Federal Aid	315,852	301,194	125,330
Tuition Received	11,600	11,600	11,600
Other Sources	69,977	81,416	4,079
Total Revenues	\$ 3,164,079	\$ 3,485,493	\$ 2,769,164
Instruction	\$ 1,072,376	\$ 981,278	\$ 976,126
Student Support Service	178,103	172,176	79,297
Administration & Fiscal	345,196	319,877	315,922
Food	6,250	2,596	3,030
Special Ed, Psych, Soc. Work, Speech	31,510	25,098	20,937
Plant Operations	3,500	3,307	3,106
Payments to Other Districts	192,857	168,629	149,003
Education Fund Expenditures	\$ 1,829,792	\$ 1,672,961	\$ 1,547,421
Building Fund Expenditures	\$ 1,441,280	\$ 1,255,764	\$ 1,019,978
Transportation Fund Expenditures	\$ 235,000	\$ 196,162	\$ 134,650
IMRF/Soc. Sec. Fund Expenditures	\$ 37,440	\$ 33,566	\$ 34,529
Tort Immunity Expenditures	\$ 83,276	\$ 77,695	\$ 80,957
Operating Expenditures	\$ 3,626,788	\$ 3,236,148	\$ 2,817,535
Operating "Profit or (Loss)"	\$ (462,709)	\$ 249,345	\$ (48,371)
Total Debt Service	\$ 370,354	\$ 370,354	\$ 423,039
Excess (Deficiency) of Revenues over Expenditures	\$ (833,063)	\$ (121,009)	\$ (471,410)

**DIMMICK COMMUNITY CONSOLIDATED SCHOOL DISTRICT 175
COMPARATIVE SCHEDULE OF AVERAGE DAILY ATTENDANCE,
EXPENDITURES PER PUPIL, TUITION CHARGES, AND TAX LEVIES**

For the Years Ended June 30, 2022, 2021, 2020, and 2019

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Average Daily Attendance	138.42	123.90	157.20	151.80
Expenditures Per Pupil	\$ 21,925	\$ 15,375	\$ 12,558	\$ 13,418
Per Pupil Tuition Charge	\$ 20,225	\$ 14,997	\$ 11,686	\$ 12,983
Tax Levy Rate	1.49553	1.53031	1.50347	1.53869
Financial Profile Summary	4	3.65	4	4
Financial Profile Designation (ISBE)	Recognition	Recognition	Recognition	Recognition

