

GRIGGSVILLE-PERRY COMMUNITY  
UNIT SCHOOL DISTRICT No. 4  
Griggsville, Illinois

ANNUAL FINANCIAL REPORT  
June 30, 2022

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

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

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

School District  
 Joint Agreement

<b>School District/Joint Agreement Information</b> <i>(See instructions on inside of this page.)</i>		<b>Accounting Basis:</b> <input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL		<b>Certified Public Accountant Information</b>	
School District/Joint Agreement Number: <b>01075004026</b>				Name of Auditing Firm: <b>Zumbahlen, Eyth, Surratt, Foote &amp; Flynn, Ltd</b>	
County Name: <b>Pike, Adams</b>				Name of Audit Manager: <b>Suzanne Steckel</b>	
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): <b>Griggsville-Perry CUSD 4</b>		<a href="#">School District Lookup Tool</a> <a href="#">School District Directory</a>		Address: <b>1395 Lincoln Ave</b>	
Address: <b>PO Box 439</b>		<b>Filing Status:</b> Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only) <a href="#">Annual Financial Report (AFR) Instructions</a>  0		City:     State:     Zip Code: <b>Jacksonville</b> <b>IL</b> <b>62650</b>	
City: <b>Griggsville</b>				Phone Number:     Fax Number: <b>217-245-5121</b> <b>217-243-3356</b>	
Email Address: <a href="mailto:magelitzc@griggsvilleperry.org">magelitzc@griggsvilleperry.org</a>				IL License Number (9 digit):     Expiration Date: <b>65.033556</b> <b>9/30/2024</b>	
Zip Code: <b>62340</b>				Email Address: <a href="mailto:ssteckel@zescpa.com">ssteckel@zescpa.com</a>	
<b>Annual Financial Report</b> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		<b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b>  <b>Single Audit Questions 217-782-5630 or GATA@isbe.net</b>			
<input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
District Superintendent/Administrator Name (Type or Print): <b>Jeff Abell</b>		Township Treasurer Name (type or print): _____		Regional Superintendent/Cook ISC Name (Type or Print): _____	
Email Address: <a href="mailto:abelli@griggsvilleperry.org">abelli@griggsvilleperry.org</a>		Email Address: _____		Email Address: _____	
Telephone:     Fax Number: <b>217-833-2352</b> <b>217-833-2354</b>		Telephone:     Fax Number: _____		Telephone:     Fax Number: _____	
Signature & Date: _____		Signature & Date: _____		Signature & Date: _____	

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

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

## AUDITOR'S QUESTIONNAIRE

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

### PART A - FINDINGS

1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act*. [5 ILCS 420/4A-101]
2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code* [105 ILCS 5/8-2;10-20.19;19-6].
3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code* [105 ILCS 5/10-20.21].
4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.].
- X 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].
- X 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.
- X 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: \_\_\_\_\_ (Ex: 00/00/0000)
22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

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

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

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

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

*Comments Applicable to the Auditor's Questionnaire:*

**Zumbahlen, Eyth, Surratt, Foote & Flynn, Ltd**  
*Name of Audit Firm (print)*

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

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

11/16/2022  
*mm/dd/yyyy*

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	
1	<b>FINANCIAL PROFILE INFORMATION</b>													
2														
3	<i>Required to be completed for school districts only.</i>													
4														
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)													
6														
7	<b>Tax Year 2021</b>		Equalized Assessed Valuation (EAV):		52,428,883									
8														
9		Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):	0.018158	+	0.005722	+	0.002000	=	0.025880		0.000496				
11														
12														
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".													
14	<b>B. Results of Operations *</b>													
15														
16		Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance						
17		4,447,578		4,510,070		(62,492)		1,080,529						
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.													
19														
20														
21	<b>C. Short-Term Debt **</b>													
22		CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates				
23		0	+	0	+	0	+	0	+	0				
24		Other		Total										
25		0	=	0										
26	** The numbers shown are the sum of entries on page 26.													
27														
28														
29	<b>D. Long-Term Debt</b>													
30	Check the applicable box for long-term debt allowance by type of district.													
31														
32	<input type="checkbox"/>	a. 6.9% for elementary and high school districts,						7,235,186						
33	<input checked="" type="checkbox"/>	b. 13.8% for unit districts.												
34														
35	Long-Term Debt Outstanding:													
36														
37	<input type="checkbox"/>	c. Long-Term Debt (Principal only)						Acct						
38		Outstanding:.....						511	1,717,102					
39														
40														
41	<b>E. Material Impact on Financial Position</b>													
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.													
43	Attach sheets as needed explaining each item checked.													
44														
45	<input type="checkbox"/>	Pending Litigation												
46	<input type="checkbox"/>	Material Decrease in EAV												
47	<input type="checkbox"/>	Material Increase/Decrease in Enrollment												
48	<input type="checkbox"/>	Adverse Arbitration Ruling												
49	<input type="checkbox"/>	Passage of Referendum												
50	<input type="checkbox"/>	Taxes Filed Under Protest												
51	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
52	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)												
53														
54	Comments:													
55														
56														
57														
58														
59														
60														
61														
62														

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R	
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>																	
2	<u>Financial Profile Website</u>																	
3																		
4																		
5																		
6																		
7	<b>District Name:</b> Griggsville-Perry CUSD 4																	
8	<b>District Code:</b> 01075004026																	
9	<b>County Name:</b> Pike, Adams																	
10																		
11	<b>1. Fund Balance to Revenue Ratio:</b>																	
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)						Funds 10, 20, 40, 70 + (50 & 80 if negative)		<b>Total</b>	<b>Ratio</b>	<b>Score</b>							
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)						Funds 10, 20, 40, & 70,		1,080,529.00	0.243	<b>Weight</b>	3						
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)						Minus Funds 10 & 20		4,440,065.00		<b>Value</b>	1.05						
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)								(7,513.00)									
16	<b>2. Expenditures to Revenue Ratio:</b>																	
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)						Funds 10, 20 & 40		<b>Total</b>	<b>Ratio</b>	<b>Score</b>							
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)						Funds 10, 20, 40 & 70,		4,510,070.00	1.016	<b>Adjustment</b>	3						
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)						Minus Funds 10 & 20		4,440,065.00		<b>Weight</b>	0						
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)								(7,513.00)									
21	Possible Adjustment:																	
22																		
23	<b>3. Days Cash on Hand:</b>																	
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)						Funds 10, 20 40 & 70		<b>Total</b>	<b>Days</b>	<b>Score</b>							
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)						Funds 10, 20, 40 divided by 360		1,064,809.00	84.99	<b>Weight</b>	2						
26									12,527.97									
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>																	
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)						Funds 10, 20 & 40		<b>Total</b>	<b>Percent</b>	<b>Score</b>							
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)						{.85 x EAV} x Sum of Combined Tax Rates		0.00	100.00	<b>Weight</b>	4						
30									1,153,330.57									
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>																	
32	Long-Term Debt Outstanding (P3, Cell H38)								<b>Total</b>	<b>Percent</b>	<b>Score</b>							
33	Total Long-Term Debt Allowed (P3, Cell H32)								1,717,102.00	76.26	<b>Weight</b>	4						
34									7,235,185.85									
35																		
36																		
37																		
38																		
39																		
40																		
41																		
42																		
													<b>Total Profile Score:</b>		<b>3.10 *</b>			
													<b>Estimated 2023 Financial Profile Designation:</b>		<b><u>REVIEW</u></b>			
* 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
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	ASSETS										
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash [Accounts 111 through 115] <sup>1</sup>		697,956	140,015	163,400	154,280	255,491	669,265	72,558	248,752	121,812
5	Investments	120									
6	Taxes Receivable	130									
7	Interfund Receivables	140								12,226	
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160	27,946								
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	<b>Total Current Assets</b>		725,902	140,015	163,400	154,280	255,491	669,265	72,558	260,978	121,812
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410	12,226								
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	498									
34	<b>Total Current Liabilities</b>		12,226	0	0	0	0	0	0	0	0
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	28,919				28,462	669,265			
39	Unreserved Fund Balance	730	684,757	140,015	163,400	154,280	227,029	0	72,558	260,978	121,812
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		725,902	140,015	163,400	154,280	255,491	669,265	72,558	260,978	121,812
42											
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>										
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>										
45	Student Activity Fund Cash and Investments	126	172,965								
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		172,965								
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>										
48	Total Current Liabilities For Student Activity Funds			0							
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	172,965								
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		172,965								
51											
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>										
53	<b>Total Current Assets District with Student Activity Funds</b>		898,867	140,015	163,400	154,280	255,491	669,265	72,558	260,978	121,812
54	<b>Total Capital Assets District with Student Activity Funds</b>										
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>										
56	<b>Total Current Liabilities District with Student Activity Funds</b>		12,226	0	0	0	0	0	0	0	0
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>										
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>										
59	Reserved Fund Balance District with Student Activity Funds	714	201,884	0	0	0	28,462	669,265	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	684,757	140,015	163,400	154,280	227,029	0	72,558	260,978	121,812
61	Investment in General Fixed Assets District with Student Activity Funds										
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		898,867	140,015	163,400	154,280	255,491	669,265	72,558	260,978	121,812



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

1	A	B	L	M	N
	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
2	Account Groups				
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>				
5	Investments	170			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	<b>Total Current Assets</b>		0		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		59,817	
17	Building & Building Improvements	230		8,912,865	
18	Site Improvements & Infrastructure	240			
19	Capitalized Equipment	250		985,502	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			163,400
22	Amount to be Provided for Payment on Long-Term Debt	350			1,553,702
23	<b>Total Capital Assets</b>			9,958,184	1,717,102
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	498			
34	<b>Total Current Liabilities</b>		0		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			1,717,102
37	<b>Total Long-Term Liabilities</b>				1,717,102
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			9,958,184	
41	<b>Total Liabilities and Fund Balance</b>		0	9,958,184	1,717,102
42					
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>				
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>				
45	Student Activity Fund Cash and Investments	126			
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>				
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				
51					
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>				
53	Total Current Assets District with Student Activity Funds		0		
54	Total Capital Assets District with Student Activity Funds			9,958,184	1,717,102
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>				
56	Total Current Liabilities District with Student Activity Funds		0		
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
58	Total Long-Term Liabilities District with Student Activity Funds				1,717,102
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			9,958,184	
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		0	9,958,184	1,717,102

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES</b>										
4	LOCAL SOURCES	1000	1,345,793	290,803	489,598	98,327	120,163	186,310	24,581	570,327	24,581
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	1,656,450	50,452	0	349,310	0	0	0	0	0
7	FEDERAL SOURCES	4000	619,590	12,272	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		3,621,833	353,527	489,598	447,637	120,163	186,310	24,581	570,327	24,581
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	1,090,565								
10	Total Receipts/Revenues		4,712,398	353,527	489,598	447,637	120,163	186,310	24,581	570,327	24,581
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	2,636,965				53,595			226,016	
13	Support Services	2000	916,730	356,116		390,986	61,610	21,554		456,969	11,380
14	Community Services	3000	753	0		0	0			0	
15	Payments to Other Districts & Governmental Units	4000	208,520	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	498,130	0	0			0	0
17	Total Direct Disbursements/Expenditures		3,762,968	356,116	498,130	390,986	115,205	21,554		682,985	11,380
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	1,090,565	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		4,853,533	356,116	498,130	390,986	115,205	21,554		682,985	11,380
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		(141,135)	(2,589)	(8,532)	56,651	4,958	164,756	24,581	(112,658)	13,201
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	<b>OTHER SOURCES OF FUNDS (7000)</b>										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
32	<b>SALE OF BONDS (7200)</b>										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300									
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases <sup>11</sup>	7400			7,513						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases <sup>11</sup>	7500			401						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		0	0	7,914	0	0	0	0	0	0
45	<b>OTHER USES OF FUNDS (8000)</b>										

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8410	7,513								0
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8540	401								
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	<b>Total Other Uses of Funds</b>		7,914	0	0	0	0	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		(7,914)	0	7,914	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(149,049)	(2,589)	(618)	56,651	4,958	164,756	24,581	(112,658)	13,201
79	<b>Fund Balances without Student Activity Funds - July 1, 2021</b>		862,725	142,604	164,018	97,629	250,533	504,509	47,977	373,636	108,611
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	<b>Fund Balances without Student Activity Funds - June 30, 2022</b>		713,676	140,015	163,400	154,280	255,491	669,265	72,558	260,978	121,812
84											
85	Student Activity Fund Balance - July 1, 2021		177,420								
86	<b>RECEIPTS/REVENUES -Student Activity Funds</b>										
87	<b>Total Student Activity Direct Receipts/Revenues</b>	1799	138,936								
88	<b>DISBURSEMENTS/EXPENDITURES -Students Activity Funds</b>										
89	<b>Total Student Activity Disbursements/Expenditures</b>	1999	143,391								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		(4,455)								
91	Student Activity Fund Balance - June 30, 2022		172,965								
92											
93	<b>RECEIPTS/REVENUES (with Student Activity Funds)</b>										

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(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
94	LOCAL SOURCES	1000	1,484,729	290,803	489,598	98,327	120,163	186,310	24,581	570,327	24,581
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	1,656,450	50,452	0	349,310	0	0	0	0	0
97	FEDERAL SOURCES	4000	619,590	12,272	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		3,760,769	353,527	489,598	447,637	120,163	186,310	24,581	570,327	24,581
99	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	1,090,565	0	0	0	0	0	0	0	0
100	Total Receipts/Revenues		4,851,334	353,527	489,598	447,637	120,163	186,310	24,581	570,327	24,581
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	2,780,356				53,595				
103	Support Services	2000	916,730	356,116		390,986	61,610	21,554		456,969	11,380
104	Community Services	3000	753	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	208,520	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	498,130	0	0			0	0
107	Total Direct Disbursements/Expenditures		3,906,359	356,116	498,130	390,986	115,205	21,554		682,985	11,380
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	1,090,565	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		4,996,924	356,116	498,130	390,986	115,205	21,554		682,985	11,380
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		(145,590)	(2,589)	(8,532)	56,651	4,958	164,756	24,581	(112,658)	13,201
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	7,914	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		7,914	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		(7,914)	0	7,914	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2022		886,641	140,015	163,400	154,280	255,491	669,265	72,558	260,978	121,812

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		904,460	282,688	489,598	98,327	39,976		24,581	569,681	24,581
6	Leasing Purposes Levy <sup>8</sup>	1130	24,581								
7	Special Education Purposes Levy	1140	19,666								
8	FICA/Medicare Only Purposes Levies	1150					69,962				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>948,707</b>	<b>282,688</b>	<b>489,598</b>	<b>98,327</b>	<b>109,938</b>	<b>0</b>	<b>24,581</b>	<b>569,681</b>	<b>24,581</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	277,257				10,225				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>277,257</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,225</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		<b>0</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					0					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	5,961								
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		5,961	0	0	0	0	0	0	0	0
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614	670								
73	Sales to Adults	1620	6,288								
74	Other Food Service (Describe & Itemize)	1690									
75	<b>Total Food Service</b>		6,958								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	23,132								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	8,745								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Funds Revenues	1799	138,936								
83	<b>Total District/School Activity Income (without Student Activity Funds)</b>		31,877	0							
84	<b>Total District/School Activity Income (with Student Activity Funds)</b>		170,813								
85	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
86	Rentals - Regular Textbooks	1811	6,967								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829	2,280								
94	Other (Describe & Itemize)	1890									
95	<b>Total Textbook Income</b>		9,247								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
97	Rentals	1910	38,326								
98	Contributions and Donations from Private Sources	1920	16,225								
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	6,435	8,115						646	
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970	1,800								
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983						186,310			

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
106	Payment from Other Districts	1991	1,500								
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	1,500								
110	<b>Total Other Revenue from Local Sources</b>		65,786	8,115	0	0	0	186,310	0	646	0
111	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	1000	1,345,793	290,803	489,598	98,327	120,163	186,310	24,581	570,327	24,581
112	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	1000	1,484,729								
113	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	2000	0	0		0	0				
118	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
119	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	1,600,659	50,452		33,634					
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	<b>Total Unrestricted Grants-In-Aid</b>		1,600,659	50,452	0	33,634	0	0		0	0
125	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
126	<b>SPECIAL EDUCATION</b>										
127	Special Education - Private Facility Tuition	3100	508								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	29,713								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	<b>Total Special Education</b>		30,221	0		0					
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	4,819								
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235	8,369								
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	<b>Total Career and Technical Education</b>		13,188	0				0			
144	<b>BILINGUAL EDUCATION</b>										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	<b>Total Bilingual Ed</b>		0					0			

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
148	State Free Lunch & Breakfast	3360	6,105								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	6,277								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	<b>TRANSPORTATION</b>										
154	Transportation - Regular and Vocational	3500				192,318					
155	Transportation - Special Education	3510				123,358					
156	Transportation - Other (Describe & Itemize)	3599									
157	<b>Total Transportation</b>		0	0		315,676	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
171	<b>Total Restricted Grants-In-Aid</b>		55,791	0	0	315,676	0	0	0	0	0
172	<b>Total Receipts from State Sources</b>	3000	1,656,450	50,452	0	349,310	0	0	0	0	0
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-in-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
184	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
185	<b>TITLE V</b>										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									



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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
188	Title V - Rural Education Initiative (REI)	4107	29,239								
189	Title V - Other (Describe & Itemize)	4199									
190	<b>Total Title V</b>		29,239	0		0	0				
191	<b>FOOD SERVICE</b>										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	175,631								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	72,776								
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	<b>Total Food Service</b>		248,407				0				
201	<b>TITLE I</b>										
202	Title I - Low Income	4300	104,105								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	<b>Total Title I</b>		104,105	0		0	0				
207	<b>TITLE IV</b>										
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	<b>Total Title IV</b>		0	0		0	0				
212	<b>FEDERAL - SPECIAL EDUCATION</b>										
213	Fed - Spec Education - Preschool Flow-Through	4600	5,404								
214	Fed - Spec Education - Preschool Discretionary	4605									
215	Fed - Spec Education - IDEA - Flow Through	4620	100,042								
216	Fed - Spec Education - IDEA - Room & Board	4625									
217	Fed - Spec Education - IDEA - Discretionary	4630									
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
219	<b>Total Federal - Special Education</b>		105,446	0		0	0				
220	<b>CTE - PERKINS</b>										
221	CTE - Perkins - Title III E - Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799									
223	<b>Total CTE - Perkins</b>		0	0			0				
224	Federal - Adult Education	4810									
225	ARRA - General State Aid - Education Stabilization	4850									
226	ARRA - Title I - Low Income	4851									
227	ARRA - Title I - Neglected, Private	4852									
228	ARRA - Title I - Delinquent, Private	4853									
229	ARRA - Title I - School Improvement (Part A)	4854									
230	ARRA - Title I - School Improvement (Section 1003g)	4855									
231	ARRA - IDEA - Part B - Preschool	4856									
232	ARRA - IDEA - Part B - Flow-Through	4857									
233	ARRA - Title IID - Technology-Formula	4860									
234	ARRA - Title IID - Technology-Competitive	4861									
235	ARRA - McKinney - Vento Homeless Education	4862									
236	ARRA - Child Nutrition Equipment Assistance	4863									
237	Impact Aid Formula Grants	4864									
238	Impact Aid Competitive Grants	4865									
239	Qualified Zone Academy Bond Tax Credits	4866									

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
240	Qualified School Construction Bond Credits	4867									
241	Build America Bond Tax Credits	4868									
242	Build America Bond Interest Reimbursement	4869									
243	ARRA - General State Aid - Other Govt Services Stabilization	4870									
244	Other ARRA Funds - II	4871									
245	Other ARRA Funds - III	4872									
246	Other ARRA Funds - IV	4873									
247	Other ARRA Funds - V	4874									
248	ARRA - Early Childhood	4875									
249	Other ARRA Funds VII	4876									
250	Other ARRA Funds VIII	4877									
251	Other ARRA Funds IX	4878									
252	Other ARRA Funds X	4879									
253	Other ARRA Funds Ed Job Fund Program	4880									
254	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
255	Race to the Top Program	4901									
256	Race to the Top - Preschool Expansion Grant	4902									
257	Title III - Immigrant Education Program (IEP)	4905									
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
259	McKinney Education for Homeless Children	4920									
260	Title II - Eisenhower Professional Development Formula	4930									
261	Title II - Teacher Quality	4932	17,802								
262	Federal Charter Schools	4960									
263	State Assessment Grants	4981									
264	Grant for State Assessments and Related Activities	4982									
265	Medicaid Matching Funds - Administrative Outreach	4991	17,005								
266	Medicaid Matching Funds - Fee-for-Service Program	4992	1,298								
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	96,288	12,272							
268	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		619,590	12,272	0	0	0	0		0	0
269	<b>Total Receipts/Revenues from Federal Sources</b>	4000	619,590	12,272	0	0	0	0	0	0	0
270	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		3,621,833	353,527	489,598	447,637	120,163	186,310	24,581	570,327	24,581
271	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		3,760,769	353,527	489,598	447,637	120,163	186,310	24,581	570,327	24,581

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	1,327,340	219,527	77,242	131,179	50,911				1,806,199	1,829,903
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125									0	1,765
8	Special Education Programs (Functions 1200-1220)	1200	413,444	58,715	56,419	10,764	6,142				545,484	524,358
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	78,756	21,224		18,122					118,102	118,599
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	59,748	10,639		2,618	1,015				74,020	74,616
14	Interscholastic Programs	1500	44,483	417	20,598	12,295		2,334			80,127	81,005
15	Summer School Programs	1600									0	
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	10,244	2,019		770					13,033	13,224
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						143,391			143,391	134,700
34	<b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>1,934,015</b>	<b>312,541</b>	<b>154,259</b>	<b>175,748</b>	<b>58,068</b>	<b>2,334</b>	<b>0</b>	<b>0</b>	<b>2,636,965</b>	<b>2,643,470</b>
35	<b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>1,934,015</b>	<b>312,541</b>	<b>154,259</b>	<b>175,748</b>	<b>58,068</b>	<b>145,725</b>	<b>0</b>	<b>0</b>	<b>2,780,356</b>	<b>2,778,170</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110									0	
39	Guidance Services	2120	67,166	9,928	2,212	1,203					80,509	70,885
40	Health Services	2130	7,815	1,718	515	2,017	5,226				17,291	17,574
41	Psychological Services	2140									0	
42	Speech Pathology & Audiology Services	2150	53,098	7,499	40	271					60,908	61,104
43	Other Support Services - Pupils (Describe & Itemize)	2190									0	
44	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>128,079</b>	<b>19,145</b>	<b>2,767</b>	<b>3,491</b>	<b>5,226</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>158,708</b>	<b>149,563</b>
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210	1,948	17	4,434						6,399	6,673
47	Educational Media Services	2220	33,426	26		380					33,832	33,948
48	Assessment & Testing	2230			20	590					610	630
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>35,374</b>	<b>43</b>	<b>4,454</b>	<b>970</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,841</b>	<b>41,251</b>
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310	3,148		73,623	2,556		15,333			94,660	94,800
52	Executive Administration Services	2320	129,835	16,339	626	198	1,713	773			149,484	161,150
53	Special Area Administration Services	2330									0	131
54	Tort Immunity Services	2361, 2365									0	
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>132,983</b>	<b>16,339</b>	<b>74,249</b>	<b>2,754</b>	<b>1,713</b>	<b>16,106</b>	<b>0</b>	<b>0</b>	<b>244,144</b>	<b>256,081</b>
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
3			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
57	Office of the Principal Services	2410	145,671	16,212	982	1,374	1,713	627			166,579	181,880
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	145,671	16,212	982	1,374	1,713	627	0	0	166,579	181,880
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510									0	
62	Fiscal Services	2520	32,527	11,744	9,077	2,024	4,808				60,180	60,446
63	Operation & Maintenance of Plant Services	2540									0	
64	Pupil Transportation Services	2550									0	
65	Food Services	2560	62,431	37	989	132,242	5,105				200,804	201,426
66	Internal Services	2570									0	
67	<b>Total Support Services - Business</b>	<b>2500</b>	94,958	11,781	10,066	134,266	9,913	0	0	0	260,984	261,872
68	<b>SUPPORT SERVICES - CENTRAL</b>											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630									0	
72	Staff Services	2640									0	
73	Data Processing Services	2660			37,045	8,429					45,474	45,550
74	<b>Total Support Services - Central</b>	<b>2600</b>	0	0	37,045	8,429	0	0	0	0	45,474	45,550
75	Other Support Services (Describe & Itemize)	2900									0	
76	<b>Total Support Services</b>	<b>2000</b>	537,065	63,520	129,563	151,284	18,565	16,733	0	0	916,730	936,197
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>		139	614						753	850
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
80	Payments for Regular Programs	4110			18,010						18,010	18,100
81	Payments for Special Education Programs	4120			126,480			63,605			190,085	190,425
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			75						75	
86	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			144,565			63,605			208,170	208,525
87	Payments for Regular Programs - Tuition	4210						300			300	300
88	Payments for Special Education Programs - Tuition	4220						50			50	60
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						350			350	360
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			144,565			63,955			208,520	208,885
105	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
106	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	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	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		2,471,080	376,200	429,001	327,032	76,633	83,022	0	0	3,762,968	3,789,402
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		2,471,080	376,200	429,001	327,032	76,633	226,413	0	0	3,906,359	3,924,102
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(141,135)	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(145,590)	
120												
121	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530									0	
128	Operation & Maintenance of Plant Services	2540	149,662	15,572	27,051	147,228	16,603				356,116	465,186
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	149,662	15,572	27,051	147,228	16,603	0	0	0	356,116	465,186
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	149,662	15,572	27,051	147,228	16,603	0	0	0	356,116	465,186
134	COMMUNITY SERVICES (O&M)	3000									0	
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		149,662	15,572	27,051	147,228	16,603	0	0	0	356,116	465,186
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(2,589)	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
157	<b>30 - DEBT SERVICES (DS)</b>											
158	<b>30 - DEBT SERVICES (DS)</b>											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	66,500
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	66,500
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						66,867			66,867	423,500
	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT</b>											
174	(Lease/Purchase Principal Retired) <sup>11</sup>							430,913			430,913	
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						350			350	400
176	Total Debt Services	5000			0			498,130			498,130	490,400
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				0			498,130			498,130	490,400
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(8,532)	
180												
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
182	<b>SUPPORT SERVICES (TR)</b>											
183	<b>SUPPORT SERVICES - PUPILS</b>											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	<b>SUPPORT SERVICES - BUSINESS</b>											
186	Pupil Transportation Services	2550			353,186	37,800					390,986	391,675
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	0	0	353,186	37,800	0	0	0	0	390,986	391,675
189	COMMUNITY SERVICES (TR)	3000									0	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	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
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
210	(Lease/Purchase Principal Retired) <sup>11</sup>										0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		0	0	353,186	37,800	0	0	0	0	390,986	391,675
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										56,651	
216												
217	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
218	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>										
219	Regular Programs	1100		24,351							24,351	24,680
220	Pre-K Programs	1125									0	389
221	Special Education Programs (Functions 1200-1220)	1200		25,425							25,425	26,111
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250		1,117							1,117	1,151
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400		949							949	970
227	Interscholastic Programs	1500		1,596							1,596	1,650
228	Summer School Programs	1600									0	
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		157							157	160
231	Bilingual Programs	1800									0	
232	Truants' Alternative & Optional Programs	1900									0	
233	<b>Total Instruction</b>	<b>1000</b>		53,595							53,595	55,111
234	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
235	<b>SUPPORT SERVICES - PUPILS</b>											
236	Attendance & Social Work Services	2110									0	
237	Guidance Services	2120		1,099							1,099	1,120
238	Health Services	2130		4,069							4,069	4,100
239	Psychological Services	2140									0	
240	Speech Pathology & Audiology Services	2150		752							752	775
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	
242	<b>Total Support Services - Pupils</b>	<b>2100</b>		5,920							5,920	5,995
243	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
244	Improvement of Instruction Services	2210		26							26	28
245	Educational Media Services	2220		4,658							4,658	4,752
246	Assessment & Testing	2230									0	
247	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		4,684							4,684	4,780
248	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
249	Board of Education Services	2310		404							404	415
250	Executive Administration Services	2320		7,212							7,212	7,260
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	<b>Total Support Services - General Administration</b>	<b>2300</b>		7,616							7,616	7,675
255	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
256	Office of the Principal Services	2410		6,951							6,951	7,125
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	<b>Total Support Services - School Administration</b>	<b>2400</b>		6,951							6,951	7,125
259	<b>SUPPORT SERVICES - BUSINESS</b>											

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
260	Direction of Business Support Services	2510									0	
261	Fiscal Services	2520		4,403							4,403	4,500
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		21,952							21,952	22,180
264	Pupil Transportation Services	2550									0	
265	Food Services	2560		10,084							10,084	10,188
266	Internal Services	2570									0	
267	<b>Total Support Services - Business</b>	<b>2500</b>		<b>36,439</b>							<b>36,439</b>	<b>36,868</b>
268	<b>SUPPORT SERVICES - CENTRAL</b>											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660									0	
274	<b>Total Support Services - Central</b>	<b>2600</b>		<b>0</b>							<b>0</b>	<b>0</b>
275	Other Support Services (Describe & Itemize)	2900									0	
276	<b>Total Support Services</b>	<b>2000</b>		<b>61,610</b>							<b>61,610</b>	<b>62,443</b>
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>									<b>0</b>	
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
283	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
284	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	<b>Total Debt Services - Interest</b>	<b>5000</b>								<b>0</b>	<b>0</b>	<b>0</b>
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
292	<b>Total Disbursements/Expenditures</b>			<b>115,205</b>				<b>0</b>			<b>115,205</b>	<b>117,554</b>
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										4,958	
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
297	<b>SUPPORT SERVICES - BUSINESS</b>											
298	Facilities Acquisition and Construction Services	2530					21,554				21,554	22,000
299	Other Support Services (Describe & Itemize)	2900									0	
300	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,554</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,554</b>	<b>22,000</b>
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
302	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
308	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
309	<b>Total Disbursements/ Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,554</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,554</b>	<b>22,000</b>
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										164,756	
311												
312	<b>70 - WORKING CASH (WC)</b>											
313	Print Date: 11/10/2022											



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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
314	<b>80 - TORT FUND (TF)</b>											
315	<b>INSTRUCTION (TF)</b>	<b>1000</b>										
316	Regular Programs	1100	134,519	22,855							157,374	160,555
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200	41,832	11,157							52,989	83,424
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400	7,014	1,024							8,038	8,443
325	Interscholastic Programs	1500	6,066	57							6,123	6,513
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700	1,219	273							1,492	1,586
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	<b>190,650</b>	<b>35,366</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>226,016</b>	<b>260,521</b>
345	<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>										
346	<b>Support Services - Pupil</b>	<b>2100</b>										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120	9,670	3,487							13,157	23,842
349	Health Services	2130	30,867	6,873							37,740	39,184
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150	12,695	1,867							14,562	14,849
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>53,232</b>	<b>12,227</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>65,459</b>	<b>77,875</b>
354	<b>Support Services - Instructional Staff</b>	<b>2200</b>										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220	2,945	2							2,947	3,105
357	Assessment & Testing	2230									0	
358	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>2,945</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,947</b>	<b>3,105</b>
359	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2300</b>										
360	Board of Education Services	2310			5,419						5,419	5,800
361	Executive Administration Services	2320	32,881	2,366							35,247	24,065
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361			10,029						10,029	10,230
364	Risk Management and Claims Services Payments	2365			84,079	87,660					171,739	172,000
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>32,881</b>	<b>2,366</b>	<b>99,527</b>	<b>87,660</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>222,434</b>	<b>212,095</b>
366	<b>Support Services - School Administration</b>	<b>2400</b>										
367	Office of the Principal Services	2410	36,940	6,643							43,583	29,405
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
369	<b>Total Support Services - School Administration</b>	<b>2400</b>	36,940	6,643	0	0	0	0	0	0	43,583	29,405
370	<b>Support Services - Business</b>	<b>2500</b>										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520	3,556	860							4,416	4,497
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540	28,318	2,901			70,224				101,443	101,889
375	Pupil Transportation Services	2550									0	16,913
376	Food Services	2560	16,676	11							16,687	
377	Internal Services	2570									0	
378	<b>Total Support Services - Business</b>	<b>2500</b>	48,550	3,772	0	0	70,224	0	0	0	122,546	123,299
379	<b>Support Services - Central</b>	<b>2600</b>										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630									0	
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	<b>Total Support Services - Central</b>	<b>2600</b>	0	0	0	0	0	0	0	0	0	0
386	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									0	
387	<b>Total Support Services</b>	<b>2000</b>	174,548	25,010	99,527	87,660	70,224	0	0	0	456,969	445,779
388	<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>									0	
389	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
390	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
397	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
405	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	
413	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
416	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
417	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	
423	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
424	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									0	
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										
429	Total Disbursements/Expenditures		365,198	60,376	99,527	87,660	70,224	0	0	0	682,985	706,300
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(112,658)	
432	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530									0	
436	Operation & Maintenance of Plant Services	2540			7,851	3,529					11,380	11,800
437	Total Support Services - Business	2500	0	0	7,851	3,529	0	0	0	0	11,380	11,800
438	Other Support Services (Describe & Itemize)	2900									0	
439	Total Support Services	2000	0	0	7,851	3,529	0	0	0	0	11,380	11,800
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
451	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0	
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	7,851	3,529	0	0	0	0	11,380	11,800
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										13,201	

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-21 thru 6-30-22 (from 2020 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2021 Levy)</b>	<b>Taxes Received (from 2020 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2021 Levy)</b>	<b>Estimated Taxes Due (from the 2021 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4	Educational	904,460		904,460	951,998	951,998
5	Operations & Maintenance	282,688		282,688	299,998	299,998
6	Debt Services **	489,598		489,598	489,875	489,875
7	Transportation	98,327		98,327	104,858	104,858
8	Municipal Retirement	39,976		39,976	39,998	39,998
9	Capital Improvements	0		0		0
10	Working Cash	24,581		24,581	25,999	25,999
11	Tort Immunity	569,681		569,681	595,000	595,000
12	Fire Prevention & Safety	24,581		24,581	25,999	25,999
13	Leasing Levy	24,581		24,581	25,999	25,999
14	Special Education	19,666		19,666	20,972	20,972
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	69,962		69,962	69,998	69,998
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	2,548,101	0	2,548,101	2,650,694	2,650,694
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	Description (Enter Whole Dollars)	Outstanding July 1, 2021	Beginning	Issued July 1, 2021 thru June 30, 2022	Retired July 1, 2021 thru June 30, 2022	Outstanding Ending June 30, 2022				
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>									
4	Total CPPRT Notes					0				
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	<b>Total TAWs</b>		0	0	0	0				
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	<b>Total TANs</b>		0	0	0	0				
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	<b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>									
25	Total (All Funds)					0				
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
28										
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2021	Issued July 1, 2021 thru June 30, 2022	Any differences (Described and Itemize)	Retired July 1, 2021 thru June 30, 2022	Outstanding Ending June 30, 2022	Amount to be Provided for Payment on Long- Term Debt
31	2016 General Obligation Bond	11/29/16	2,135,000	3	1,580,000			315,000	1,365,000	1,201,600
32	2017 Working Cash Bond	06/29/17	662,300	1	456,600			108,400	348,200	348,200
33	2019 Copier Lease	12/01/18	28,636	7	11,415			7,513	3,902	3,902
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			2,825,936		2,148,015	0	0	430,913	1,717,102	1,553,702
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds			4. Fire Prevent, Safety, Environmental and Energy Bonds				7. GASB 87 Leases		10. Other
53	2. Funding Bonds			5. Tort Judgment Bonds				8. Other		11. Other
54	3. Refunding Bonds			6. Building Bonds				9. Other		12. Other

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

	A	B	C	D	E	F	G	H	I	J	K	
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>											
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>	
3	Cash Basis Fund Balance as of July 1, 2021						373,636			504,509		
4	<b>RECEIPTS:</b>											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	569,681	19,666				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	0					
7	Drivers' Education Fees					10-1970					1,800	
8	School Facility Occupation Tax Proceeds					30 or 60-1983				186,310		
9	Driver Education					10 or 20-3370					6,277	
10	Other Receipts (Describe & Itemize)					--	646					
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	<b>Total Receipts</b>						570,327	19,666	0	186,310	8,077	
13	<b>DISBURSEMENTS:</b>											
14	Instruction					10 or 50-1000		19,666			8,077	
15	Facilities Acquisition & Construction Services					20 or 60-2530				21,554		
16	Tort Immunity Services					80	682,985					
17	<b>DEBT SERVICE</b>											
18	Debt Services - Interest on Long-Term Debt					30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300						
20	Debt Services Other (Describe & Itemize)					30-5400						
21	<b>Total Debt Services</b>									0		
22	Other Disbursements (Describe & Itemize)					--						
23	<b>Total Disbursements</b>						682,985	19,666	0	21,554	8,077	
24	Ending Cash Basis Fund Balance as of June 30, 2022						260,978	0	0	669,265	0	
25	Reserved Cash Balance					714				669,265		
26	Unreserved Cash Balance					730	260,978	0	0	0	0	
27												
28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>											
29												
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?											
31	If yes, list in the aggregate the following:					Total Claims Payments:	682,985					
32						Total Reserve Remaining:	260,978					
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.											
35	<b>Expenditures:</b>											
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						0					
37	Unemployment Insurance Act						0					
38	Insurance (Regular or Self-Insurance)						10,028					
39	Risk Management and Claims Service						63,423					
40	Judgments/Settlements						0					
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						604,115					
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0					
43	Legal Services						5,419					
44	Principal and Interest on Tort Bonds						0					
45	Other -Explain on Itemization 44 tab						0					
46	<b>Total</b>						0					
47	<b>G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0</b>						<b>OK</b>					
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.											
50	55 ILCS 5/5-1006.7											

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>CARES, CRRSA, and ARP SCHEDULE - FY 2022</b>											<div style="border: 1px solid black; padding: 2px; font-size: small;">Click below for schedule instructions:</div> <div style="border: 1px solid black; padding: 5px; font-weight: bold; text-align: center;">SCHEDULE INSTRUCTIONS</div>
2	<b>Please read schedule instructions before completing.</b>											
3												
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2022?			<b>x</b>	<b>Yes</b>				<b>No</b>			
5	If the answer to the above question is "YES", this schedule must be completed.											
6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.											

**Part 1: CARES, CRRSA, and ARP REVENUE**

	<b>Revenue Section A</b>	Section A is for revenue recognized in FY 2022 reported on the FY 2022 AFR for FY 2020 and/or FY 2021 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020 and/or FY 2021 AFR.										
9		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11												
12	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
13	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998										0
14	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
15	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
16	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
17	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
18	<b>Total Revenue Section A</b>		0	0		0	0	0			0	0
19	<b>Revenue Section B</b>	Section B is for revenue recognized in FY 2022 reported on the FY 2022 AFR and for FY 2022 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports and reported in the FY 2022 AFR.										
20		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
21	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
22												
23	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	1,904									1,904
24	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998	94,384	12,272								106,656
25	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
26	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
27	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO)	4998										0
28	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210	11,666									11,666
29	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210	614									614
30	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EJ, PS)	4998										0
31	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
32	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, AP, FS)	4998										0
33	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
34	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
35	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	(Remaining) Other Federal Revenues in Revenue Act 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
37	<b>Total Revenue Section B</b>		108,568	12,272		0	0	0			0	120,840

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

38												
39	Total Other Federal Revenue (Section A plus Section B)	4998	96,288	12,272		0	0	0			0	108,560
40	Total Other Federal Revenue from Revenue Tab	4998	96,288	12,272		0	0	0			0	108,560
41	Difference (must equal 0)		0	0		0	0	0			0	0
42	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

**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:		DISBURSEMENTS									
ESSER I EXPENDITURES (CARES)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
52	INSTRUCTION Total Expenditures	1000									0
53	SUPPORT SERVICES Total Expenditures	2000									0
<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
56	Facilities Acquisition and Construction Services (Total)	2530									0
57	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
58	FOOD SERVICES (Total)	2560									0
<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
62	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
63	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0		0
Expenditure Section B:		DISBURSEMENTS									
ESSER II EXPENDITURES (CRRSA)		(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	
64											
65											
66											
67											



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

	A	B	C	D	E	F	G	H	I	J	K	L
68	<b>FUNCTION</b>											
69	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
70	INSTRUCTION Total Expenditures	1000		42,918	9,906	20,614	4,811	20,000				98,249
71	SUPPORT SERVICES Total Expenditures	2000					1,237	7,170				8,407
72	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
73	Facilities Acquisition and Construction Services (Total)	2530										0
74	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				514		7,170				7,684
75	FOOD SERVICES (Total)	2560										0
76	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
77												
78	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000						20,000				20,000
79	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
80	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	20,000		0		20,000
81	<b>Expenditure Section C:</b>											
82	<b>GEER I EXPENDITURES (CARES)</b>											
83	DISBURSEMENTS											
84			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
85			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
86	<b>FUNCTION</b>											
87	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
88	INSTRUCTION Total Expenditures	1000										0
89	SUPPORT SERVICES Total Expenditures	2000										0
90	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
91	Facilities Acquisition and Construction Services (Total)	2530										0
92	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
93	FOOD SERVICES (Total)	2560										0
94	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
95												
96	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
98	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
99	<b>Expenditure Section D:</b>											
100	<b>GEER II EXPENDITURES (CRRSA)</b>											
101	DISBURSEMENTS											
102			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
103			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	

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

	A	B	C	D	E	F	G	H	I	J	K	L
104	<b>FUNCTION</b>											
105	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
106	INSTRUCTION Total Expenditures	1000										0
107	SUPPORT SERVICES Total Expenditures	2000										0
109	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
110	Facilities Acquisition and Construction Services (Total)	2530										0
111	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
112	FOOD SERVICES (Total)	2560										0
114	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
116	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
117	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
118	<b>Expenditure Section E:</b>											
119	<b>ESSER III EXPENDITURES (ARP)</b>											
120			<b>DISBURSEMENTS</b>									
121			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
122			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
122	<b>FUNCTION</b>											
123	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
124	INSTRUCTION Total Expenditures	1000										0
125	SUPPORT SERVICES Total Expenditures	2000										0
127	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
128	Facilities Acquisition and Construction Services (Total)	2530										0
129	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
130	FOOD SERVICES (Total)	2560										0
132	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
134	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
135	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
136	<b>Expenditure Section F:</b>											
137	<b>CRRSA Child Nutrition (CRRSA)</b>											
138			<b>DISBURSEMENTS</b>									
139			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
140			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
140	<b>FUNCTION</b>											
141	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
142	INSTRUCTION Total Expenditures	1000										0
143	SUPPORT SERVICES Total Expenditures	2000				11,666						11,666
144	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
145												

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

	A	B	C	D	E	F	G	H	I	J	K	L
146	Facilities Acquisition and Construction Services (Total)	2530										0
147	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
148	FOOD SERVICES (Total)	2560					11,666					11,666
149												
150	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
152	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
153	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
154	<b>Expenditure Section G:</b>											
155	<b>ARP Child Nutrition (ARP)</b>											
156	<b>FUNCTION</b>											
157	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
158	INSTRUCTION Total Expenditures	1000										0
159	SUPPORT SERVICES Total Expenditures	2000					614					614
160												
161	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
162	Facilities Acquisition and Construction Services (Total)	2530										0
163	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
164	FOOD SERVICES (Total)	2560					614					614
165												
166	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
167	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
168	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
169	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
170	<b>Expenditure Section H:</b>											
171	<b>ARP IDEA (ARP)</b>											
172	<b>FUNCTION</b>											
173	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
174	INSTRUCTION Total Expenditures	1000										0
175	SUPPORT SERVICES Total Expenditures	2000										0
176												
177	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
178	Facilities Acquisition and Construction Services (Total)	2530										0
179	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
180	FOOD SERVICES (Total)	2560										0
181												
182	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
183	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
184	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
185												

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

	A	B	C	D	E	F	G	H	I	J	K	L
189	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
190	<b>Expenditure Section I:</b>											
191	<b>ARP Homeless I (ARP)</b>		DISBURSEMENTS									
192			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
193	<b>FUNCTION</b>											
195	1. List the total expenditures for the Functions 1000 and 2000 below											
196	INSTRUCTION Total Expenditures	1000										0
197	SUPPORT SERVICES Total Expenditures	2000										0
198												
199	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
200	Facilities Acquisition and Construction Services (Total)	2530										0
201	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
202	FOOD SERVICES (Total)	2560										0
203												
204	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
206	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
207	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
208	<b>Expenditure Section J:</b>											
209	<b>CURES (Coronavirus State and Local Fiscal Recovery Funds)</b>		DISBURSEMENTS									
210			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
211	<b>FUNCTION</b>											
213	1. List the total expenditures for the Functions 1000 and 2000 below											
214	INSTRUCTION Total Expenditures	1000										0
215	SUPPORT SERVICES Total Expenditures	2000										0
216												
217	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
218	Facilities Acquisition and Construction Services (Total)	2530										0
219	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
220	FOOD SERVICES (Total)	2560										0
221												
222	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
223	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
224	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
225	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
262	<b>Expenditure Section M:</b>											
263	<b>Other ARP Expenditures (not accounted for above)</b>		-----DISBURSEMENTS-----									
264			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
265			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
266	<b>FUNCTION</b>											
267	1. List the total expenditures for the Functions 1000 and 2000 below											
268	INSTRUCTION Total Expenditures	1000										0
269	SUPPORT SERVICES Total Expenditures	2000										0
270	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
271												
272	Facilities Acquisition and Construction Services (Total)	2530										0
273	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
274	FOOD SERVICES (Total)	2560										0
275	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
276												
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
278	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
279	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
280	<b>Expenditure Section N:</b>											
281	<b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>											
282			-----DISBURSEMENTS-----									
283			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
284			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
285	<b>FUNCTION</b>											
286	INSTRUCTION	1000	42,918	9,906	20,614	4,811	20,000	0	0			98,249
287	SUPPORT SERVICES	2000	0	0	0	13,517	7,170	0	0			20,687
288	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0			0
289	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	514	7,170	0	0			7,684
290	FOOD SERVICES (Total)	2560	0	0	0	12,280	0	0	0			12,280
291	<b>TOTAL EXPENDITURES</b>											<b>Functions 1000 &amp; 2000 total</b>
292												<b>118,936</b>
293	<b>Expenditure Section O:</b>											
294	<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>											
295			-----DISBURSEMENTS-----									
296			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
297			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
298	<b>FUNCTION</b>											
299	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology			0	0	20,000		0			20,000

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning July 1, 2021</b>	<b>Add: Additions July 1, 2021 thru June 30, 2022</b>	<b>Less: Deletions July 1, 2021 thru June 30, 2022</b>	<b>Cost Ending June 30, 2022</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2021</b>	<b>Add: Depreciation Allowable July 1, 2021 thru June 30, 2022</b>	<b>Less: Depreciation Deletions July 1, 2021 thru June 30, 2022</b>	<b>Accumulated Depreciation Ending June 30, 2022</b>	<b>Ending Balance Undepreciated June 30, 2022</b>
3	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
4	<b>Land</b>	<b>220</b>										
5	Non-Depreciable Land	221	19,253			19,253						19,253
6	Depreciable Land	222	40,564			40,564	50	30,419	1,064		31,483	9,081
7	<b>Buildings</b>	<b>230</b>										
8	Permanent Buildings	231	8,891,310	21,555		8,912,865	50	3,741,051	160,129		3,901,180	5,011,685
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240				0	20				0	0
11	<b>Capitalized Equipment</b>	<b>250</b>										
12	10 Yr Schedule	251	959,556	250,580	261,869	948,267	10	821,471	42,829	261,869	602,431	345,836
13	5 Yr Schedule	252	37,235			37,235	5	18,757	8,879		27,636	9,599
14	3 Yr Schedule	253				0	3				0	0
15	<b>Construction in Progress</b>	<b>260</b>				0	--					0
16	<b>Total Capital Assets</b>	<b>200</b>	<b>9,947,918</b>	<b>272,135</b>	<b>261,869</b>	<b>9,958,184</b>		<b>4,611,698</b>	<b>212,901</b>	<b>261,869</b>	<b>4,562,730</b>	<b>5,395,454</b>
17	<b>Non-Capitalized Equipment</b>	<b>700</b>				0	10		0			
18	<b>Allowable Depreciation</b>								212,901			

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)</b>							
2	<i>This schedule is completed for school districts only.</i>							
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>		<b>Amount</b>			
6	<b>OPERATING EXPENSE PER PUPIL</b>							
7	<b>EXPENDITURES:</b>							
8	ED	Expenditures 16-24, L116		Total Expenditures	\$	3,762,968		
9	O&M	Expenditures 16-24, L155		Total Expenditures		356,116		
10	DS	Expenditures 16-24, L178		Total Expenditures		498,130		
11	TR	Expenditures 16-24, L214		Total Expenditures		390,986		
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		115,205		
13	TORT	Expenditures 16-24, L422		Total Expenditures		682,985		
14				<b>Total Expenditures</b>	\$	<b>5,806,390</b>		
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>							
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0		
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0		
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0		
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0		
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0		
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0		
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0		
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0		
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0		
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0		
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0		
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0		
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0		
31	O&M-TR	Revenues 10-15, L213, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0		
32	O&M-TR	Revenues 10-15, L214, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0		
33	O&M	Revenues 10-15, L224, Col D	4810	Federal - Adult Education		0		
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs		0		
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		0		
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0		
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0		
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		0		
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0		
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0		
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		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 Progmns - Private Tuition		0		
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		753		
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		208,520		
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		76,633		
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		16,603		
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		430,913		
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 Progmns - Private Tuition		0		
92	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000	Community Services		0		
93	Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units		0		



	A	B	C	D	E	F	G	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)</b>							
2	<i>This schedule is completed for school districts only.</i>							
3								
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>		<b>Amount</b>			
94	Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay				70,224
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment				0
96				<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>	\$			<b>803,646</b>
97				<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>				<b>5,002,744</b>
98				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022</b>				<b>276.19</b>
99				<b>Estimated OEPP (Line 97 divided by Line 98)</b>	\$			<b>18,113.41</b>
100								

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)</b>							
2	<i>This schedule is completed for school districts only.</i>							
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>		<b>Amount</b>			
101	<b>PER CAPITA TUITION CHARGE</b>							
103	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>							
104	TR	Revenues 10-15, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)	\$	0		
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0		
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0		
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0		
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0		
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0		
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0		
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0		
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0		
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0		
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		6,958		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		31,877		
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		6,967		
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)		2,280		
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		38,326		
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		1,500		
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		30,221		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		13,188		
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		6,105		
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative		0		
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education		6,277		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		315,676		
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0		
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0		
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0		
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0		
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0		
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0		
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0		
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0		
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		0		
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C,G,I	3999	Other Restricted Revenue from State Sources		0		
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0		
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0		
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		29,239		
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		248,407		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		104,105		
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		100,042		
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 (LIPLEP)		0		
182	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920	McKinney Education for Homeless Children		0		
183	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0		
184	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932	Title II - Teacher Quality		17,802		
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		17,005		
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		1,298		
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)		108,560		
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 or FY21 revenue received in FY22 for FY21 Expenses		0		
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		146,424		
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		0		
195				<b>Total Deductions for PCTC Computation Line 104 through Line 193</b>	\$	<b>1,232,257</b>		
196				<b>Net Operating Expense for Tuition Computation (Line 97 minus Line 195)</b>		<b>3,770,487</b>		
197				<b>Total Depreciation Allowance (from page 36, Line 18, Col I)</b>		<b>212,901</b>		
198				<b>Total Allowance for PCTC Computation (Line 196 plus Line 197)</b>		<b>3,983,388</b>		
199				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022</b>		<b>276.19</b>		
200				<b>Total Estimated PCTC (Line 198 divided by Line 199) *</b>	\$	<b>14,422.64</b>		
201								
202	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.							
203	**Go to the Evidence-Based Funding Distribution 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. <i>Please enter "0" if the district does not have allocations for lines 192 and 193.</i>							







	A	B	C	D	E	F
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>					
2	School Code, Section 17-1.1 (Public Act 97-0357)					
3	Fiscal Year Ending June 30, 2022					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.					
6	Griggsville-Perry CUSD 4			01-075-0040-26_AFR22 Griggsville-Perry CUSD 4		
7	01075004026					
8	<input type="checkbox"/>	<b>Prior Fiscal Year</b>	<b>Current Fiscal Year</b>	<b>Next Fiscal Year</b>	<b>Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.</b>	
9	Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget →					
10	<b>Service or Function ( Check all that apply )</b>			<b>Barriers to Implementation</b>	(Limit text to 200 characters, for additional space use line 33 and 38)	
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives					
27	STEM (science, technology, engineering and math) Program Offerings			X	X	Four Rivers
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other			X	X	Athletics - V'Ball Meredosia
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA :					
41						
42						
43						

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

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

School District Name: Griggsville-Perry CUSD 4  
 RCDT Number: 01075004026

Description	Funct. No.	Actual Expenditures, Fiscal Year 2022				Budgeted Expenditures, Fiscal Year 2023			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	149,484		35,247	184,731	165,480		25,205	190,685
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	0	0	0	0				0
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
<b>8. Totals</b>		149,484	0	35,247	184,731	165,480	0	25,205	190,685
<b>9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)</b>									3%

**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*  
 Jeff Abell

\_\_\_\_\_  
*Date*  
 217-833-2352

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

\_\_\_\_\_  
*Contact Telephone Number*

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

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

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

1. Revenues, Line 72 - Education Fund - Extra Milk/Juice
2. Revenue, Line 93 - Education Fund - PE Uniform Fees
3. Revenue, Line 109 - Education Fund - Sale of Vehicle
4. Revenues, Line 267 - Education Fund - ESSER I & II Grants
5. Revenues, Line 267 - Operations & Maintenance Fund - ESSER Grant
  
6. Expenditures, Line 85 - Education Fund - ROE Job Fair
7. Expenditures, Line 175 - Debt Service Fund - Admin Fees
8. Page 39, Line 119 - PE Uniform Fees
9. Page 39, Line 190 - \$108,560 - ESSER I \$1,904 and ESSER II \$106,656



Reference Pages.

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

# ZUMBAHLEN, EYTH, SURRATT, FOOTE & FLYNN, LTD

Certified Public Accountants

CYNTHIA S. FOOTE, CPA  
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ILLINOIS SOCIETY OF CPA  
AMERICAN INSTITUTE OF CPA

## INDEPENDENT AUDITOR'S REPORT

Superintendent and School Board  
Griggsville-Perry Community Unit School District No. 4  
Griggsville, Illinois

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the Statements of Assets and Liabilities Arising from Cash Transaction of Griggsville-Perry Community Unit School District No. 4, as of June 30, 2022 and the related Statement of Revenues Received, Expenditures Disbursed, Other Sources (Uses) and Changes in Fund Balances (All Funds), Statements of Revenues Received (All Funds) and Statements of Expenditures Disbursed Budget to Actual (All Funds) for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Griggsville-Perry Community Unit School District No. 4's basic financial statements as listed in the table of contents.

#### *Unmodified Opinion on Regulatory Basis of Accounting*

In our opinion, the accompanying financial statements present fairly, in all material respects, the assets and liabilities arising from cash transactions of each fund of Griggsville-Perry Community Unit School District No. 4 as of June 30, 2022, and their respective revenues received and expenditures disbursed and budgetary results of the expenditures disbursed for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the Illinois State Board of Education as described in Note 1.

#### *Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Griggsville-Perry Community Unit School District No. 4 as of June 30, 2022, or the changes in financial position and cash flows thereof for the year then ended.

#### *Basis for Opinion*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Griggsville-Perry Community Unit School District No. 4 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 Griggsville-Perry Community Unit School District No. 4 on the basis of accounting practices prescribed or permitted by the Illinois State Board of Education to demonstrate compliance with the Illinois State Board of Education's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Also, as described in Note 1, Griggsville-Perry Community Unit School District No. 4 prepares its financial statements on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

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

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Griggsville-Perry Community Unit School District No. 4'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 Griggsville-Perry Community Unit School District No. 4's ability to continue as a going concern for a reasonable period of time.

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

### **Other Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Griggsville-Perry Community Unit School District No. 4's basic financial statements. The information provided on pages 2 through 4, 25 through 45, 46-27 through 46-28, 47 and schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The information provided on pages 2 through 4, supplementary schedules on pages 25 through 35, Schedule of Capital Outlay and Depreciation on page 36, Itemization Schedule on page 44, Schedule of Student Activity Funds and Agency Funds on pages 46-27 through 46-28 and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, such information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

The 2021 comparative information shown in the Schedule of Expenditures of Federal Awards was subjected to auditing procedures applied by us, and our report dated November 17, 2021, expressed an unmodified opinion that such information was fairly stated in all material respects in relation to the 2021 financial statements taken as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 16, 2022 on our consideration of Griggsville-Perry Community Unit School District No. 4's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Griggsville-Perry Community Unit School District No. 4's internal control over financial reporting and compliance.

*Zumbahlen, Eyth, Amatt, Foote & Flynn, LLC*  
Jacksonville, IL  
November 16, 2022

GRIGGSVILLE-PERRY COMMUNITY UNIT SCHOOL DISTRICT NO. 4

Griggsville, Illinois

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

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

A. Reporting Entity

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

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

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

B. Basis of Presentation - Fund Accounting

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

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

## NOTES TO FINANCIAL STATEMENTS

### Note 1. Summary of Significant Accounting Policies (continued)

#### B. Basis of Presentation - Fund Accounting (continued)

##### Governmental Funds

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

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

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

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

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

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

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

##### Fiduciary Funds

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

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

## NOTES TO FINANCIAL STATEMENTS

### Note 1. Summary of Significant Accounting Policies (continued)

#### B. Basis of Presentation-Fund Accounting (continued)

##### Governmental Funds - Measurement Focus

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

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

##### General Fixed Assets and General Long-Term Debt Account Group

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

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

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

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

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

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

B. Basis of Presentation-Fund Accounting (continued)

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

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

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

C. Basis of Accounting

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

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

The school district does not utilize encumbrance accounting.



## NOTES TO FINANCIAL STATEMENTS

### Note 1. Summary of Significant Accounting Policies (continued)

#### D. Budgets and Budgetary Accounting

The budget for all Governmental Fund Types is prepared on the cash basis of accounting which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, Paragraph 17-1 of the Illinois Compiled Statutes. The original budget was passed on September 17, 2021 and was amended on June 29, 2022.

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

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

1. Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures disbursed and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year.
5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

#### E. Cash and Cash Equivalents

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

## NOTES TO FINANCIAL STATEMENTS

### Note 1. Summary of Significant Accounting Policies (continued)

#### F. Investments

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

#### G. Inventories

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

#### H. Estimates

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

#### I. Fund Balance

In accordance with 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

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

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

## NOTES TO FINANCIAL STATEMENTS

### Note 1. Summary of Significant Accounting Policies (continued)

#### I. Fund Balance (continued)

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

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

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

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

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

### Note 2. Property Taxes

The District's property tax is levied each year on all taxable real property located within the District on or before the last Tuesday in December. Property taxes are levied in Adams and Pike Counties. The 2021 levy was passed by the board on December 15, 2021. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments, normally in July and September.

The District receives significant distributions of tax receipts approximately one month after these due dates. Taxes recorded in these financial statements are from the 2020 and prior tax levies.

## NOTES TO FINANCIAL STATEMENTS

### Note 3. Regulatory Fund Balances

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

The District has the following categories of reserved fund balances:

1. Special Education Levy

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

2. Leasing Levy

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

3. Social Security Levy

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a reserved fund balance of \$28,462. This balance is included in the financial statements as Reserved in the Municipal Retirement/Social Security Fund.

4. Student Activity Funds

The District has Student Activity Funds that are included in the Education Fund Balance. The net of revenues received over expenditures disbursed resulted in a reserved fund balances as of June 30, 2022 of \$172,965.

5. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Operations & Maintenance and Transportation Funds. Expenditures disbursed exceeded revenues received from State Grants except for Ag Education Grant, resulting in a reserved balance of \$436 in the Education Fund.

## NOTES TO FINANCIAL STATEMENTS

### Note 3. Regulatory Fund Balances (continue)

#### 6. Federal Grants

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

#### 7. Donations

Cash receipts and the related disbursements of donations that have been restricted for a special purpose are included in the Educational Fund. As of June 30, 2022, the District has received but not expended miscellaneous reserved local donations of \$28,483 in the Educational Fund.

#### 8. Driver Education

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

#### 9. School Facilities Occupation Tax

Proceeds from school-specific county sales tax revenues are restricted to expenditures for the acquisition, development, construction, reconstruction, rehabilitation, improvement, financing, architectural planning, and installation of capital facilities consisting of buildings, structures, and durable equipment. Funds may also be used for the payment of bonds or other obligations issued or refunded for the purpose of the aforementioned expenditures. As of June 30, 2022, the Capital Projects fund has a reserved balance of \$669,265.

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

NOTES TO FINANCIAL STATEMENTS

Note 4. Changes in General Fixed Assets

	Beginning Balance	Additions	Deletions*	Ending Balance
Land	\$ 59,817	\$	\$	\$ 59,817
Permanent Buildings	8,891,310	21,555		8,912,865
Capitalized Equipment				
10 Year Equipment	959,556	250,580	261,869	948,267
5 Year Equipment	8,600			8,600
3 Year Equipment				
Right-of-use Assets				
5 Year Assets	28,635			28,635
Construction in Progress				
<b>Total General Fixed Assets</b>	<b>9,947,918</b>	<b>\$ 272,135</b>	<b>\$ 261,869</b>	<b>9,958,184</b>
Accumulated Depreciation/Amortization	4,611,698	\$ 212,901	\$ 261,869	4,562,730
<b>Book Value</b>	<b>\$ 5,336,220</b>			<b>\$ 5,395,454</b>

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

Note 5. Retirement Fund Commitments

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

**Plan description**

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

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

## NOTES TO FINANCIAL STATEMENTS

### Note 5. Retirement Fund Commitments (continued)

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

##### **Benefits Provided**

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

Tier 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 last four. Disability provisions for Tier 2 are identical to those of Tier 1. Death benefits are payable under a formula that is different from Tier 1.

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

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. The earliest possible implementation date is July 1, 2020. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2024. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and will be funded by bonds issued by the state of Illinois.

##### **Contributions**

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

## NOTES TO FINANCIAL STATEMENTS

### Note 5. Retirement Fund Commitments (continued)

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

##### **Contributions (continued)**

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

**On-behalf contributions.** The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2022, State of Illinois contributions recognized by the employer were based on the state's proportionate share of the pension expense associated with the employer, and the employer recognized revenue and expenditures of \$1,070,452 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 ending June 30, 2022 were calculated to be \$12,962. \$12,851 was actually paid toward this obligation in the current fiscal year.

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

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

For the year ended June 30, 2022, the employer pension contribution was 10.31 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2022, salaries totaling \$140,612 were paid from federal and special trust funds that required employer contributions of \$14,497. \$14,526 of these contributions were actually paid in the current fiscal year.



## NOTES TO FINANCIAL STATEMENTS

### Note 5. Retirement Fund Commitments (continued)

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

##### **Contributions (continued)**

**Employer retirement cost contributions.** Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary. Additionally, beginning with the year ended June 30, 2020, employers will make a similar contribution for salary increases over 3 percent if members are not exempted by current collective bargaining agreements or contracts.

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, \$0 for salary increases in excess of 3 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

##### **Pensions Expense**

For the year ended June 30, 2022, the employer recognized pension expense of \$27,377 on a cash basis under this plan.

#### (b) Illinois Municipal Retirement Fund

##### **Plan Description**

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

## NOTES TO FINANCIAL STATEMENTS

### Note 5. Retirement Fund Commitments (Continued)

#### (b) Illinois Municipal Retirement Fund (continued)

##### **Benefits Provided**

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

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

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

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

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

As of December 31, 2021, the District's membership consisted of 23 retirees and beneficiaries currently receiving benefits, 20 inactive plan members entitled to but not yet receiving benefits, and 23 active plan members for a total of 66 plan members.

## NOTES TO FINANCIAL STATEMENTS

### Note 5. Retirement Fund Commitments (Continued)

#### (b) Illinois Municipal Retirement Fund (continued)

##### **Contributions**

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2021 was 6.57%. The District's contribution rate for the calendar year 2022 is 3.83%. The actual contributions paid during the fiscal year ended June 30, 2022 were \$33,575. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

### Note 6. Other Post- Employment Benefits

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

#### (a) Teacher's Health Insurance Security (THIS)

##### **Plan description**

The employer participates in the Teacher Health Insurance Security (THIS) Fund (also known as The Teacher Retirement Insurance Program, "TRIP") a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that covers retired employees of participating school districts throughout the State of Illinois, excluding the Chicago Public School System.

The THIS Fund provides medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits. Annuitants may participate in the State administered Preferred Provider Organization plan or choose from several managed care options.

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

## NOTES TO FINANCIAL STATEMENTS

### Note 6. Other Post- Employment Benefits (continued)

#### (a) Teacher Health Insurance Security (continued)

##### **On behalf contributions to the THIS Fund**

The state of Illinois makes employer retiree health insurance on behalf of the employer. State contributions are intended to cover the actuarial costs to the THIS Fund that are not covered by contributions from active members which were 0.90 percent of pay for the year ended June 30, 2022. The State of Illinois contributions were \$20,113, and the employer recognized revenue and expenditures of this amount during the year.

##### **Employer contributions to the THIS Fund**

The employer also makes contributions to the THIS Fund. The employer THIS Fund contributions was 0.67% during the year ended June 30, 2022. For the year ended June 30, 2022, the employer paid \$14,973 which was 100% of the required contribution.

##### **Further information on the THIS Fund**

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

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

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

##### **Plan Description**

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

NOTES TO FINANCIAL STATEMENTS

Note 6. Other Post- Employment Benefits (continued)

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

**Plan Participants**

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

**Funding Policy**

The contribution requirements of the District may be amended by the School Board. Current policy is to pay for post-retirement medical and insurance benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for the desired coverage. The premiums are established for the employee/retiree group, which currently range from \$737 per month for individual coverage, \$1,689 for employee plus spouse coverage, \$1,466 for employee plus children coverage, and \$2,417 per month for family coverage. Although, with regards to retirees, this amount contains an implied rate subsidy by the District through the blended premium covering all current employees and retirees, there is no actuarial valuation performed to determine the amount of such subsidy.

**Contributions Made**

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

Note 7. Changes in General Long-Term Debt

A summary of changes in general long-term debt follows:

	Balance, Beginning	Increases	Decreases	Balance, Ending
2016 General Obligation/Refunding Bonds	\$ 1,680,000	\$	\$ 315,000	\$ 1,365,000
2017 Working Cash Bonds	456,600		108,400	348,200
GASB 87 Leases Other Leases Copiers 2019	11,415		7,513	3,902
	\$ 2,148,015	\$ 0	\$ 430,913	\$ 1,717,102

NOTES TO FINANCIAL STATEMENTS

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

General Obligation Bonds

2016 General Obligation/Refunding Bond, original issue \$2,135,000 dated November 29, 2016, provides for serial retirement of principal annually beginning on December 1, 2018 and interest payable June 1 and December 1 of each year beginning December 1, 2017 with interest rates ranging from 2.0% to 4.0%. This bond was issued to advance refund \$2,045,000 of outstanding 2010 Life Safety/Refunding Bond with interest rates ranging from 3.25% to 8.9%. The net proceeds of \$2,272,521 (after payment of \$61,392 for bond issuance, contingency, and other costs) plus bond premium of \$113,927 and an additional \$84,986 issuer contributions were used to purchase U.S. government securities.

Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the \$2,045,000 of the 2010 Life Safety/Refunding Bonds and the possibility that the debtor will be required to make future payments on that portion of the debt is remote. As a result, the \$2,045,000 of the 2010 Life Safety/Refunding Bonds are considered to be defeased and the liability for those bonds has been removed from the general long-term debt account group. In addition, the escrow account asset holding these funds is not recorded on the District's books as it was used to defease the \$2,045,000 of the 2010 Life Safety/Refunding Bonds. The District advance refunded \$2,045,000 of the 2010.

Life Safety/Refunding Bonds to reduce its total debt service payments over the next 13 years by \$212,241 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$51,138.

The annual cash flow requirements of principal and interest on the Series 2016 General Obligation/Refunding Bond is as follows:

Year Ended June 30,	Principal	Interest	Total
2023	\$ 325,000	\$ 43,125	\$ 368,125
2024	335,000	33,225	368,225
2025	345,000	21,300	366,300
2026	360,000	7,200	367,200
	\$ 1,365,000	\$ 104,850	\$ 1,469,850

2017 General Obligation Working Cash Bonds, original issue \$662,300 dated June 29, 2017, provides for serial retirement of principal annually beginning on December 1, 2019 and interest payable June 1 and December 1 of each year beginning December 1, 2018 with interest rates ranging from 2.5% to 3.65%.

NOTES TO FINANCIAL STATEMENTS

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

General Obligation Bonds (continued)

The annual cash flow requirements of principal and interest on the 2017 General Obligation Working Cash Bonds are as follows:

Year Ended June 30,	Principal	Interest	Total
2023	\$ 111,500	\$ 10,249	\$ 121,749
2024	115,300	6,420	121,720
2025	121,400	2,215	123,615
	\$ 348,200	\$ 18,884	\$ 367,084

GASB 87 Leases

Other Leases

On May 22, 2018, the District entered into an agreement to lease copiers. As a result of the lease agreement, the total amount of the right-of-use assets recorded on the District's books is \$28,635. The right-of-use asset is amortized over 48 months. The agreement calls for 48 monthly payments of \$659, which includes an interest rate of 5%. Payments commence January of 2019 and continue monthly through December of 2022. During the year ended June 30, 2022, payments under the lease totaled \$7,914.

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

Year Ended June 30,	Principal	Interest	Total
2023	\$ 3,902	\$ 57	\$ 3,959
	\$ 3,902	\$ 57	\$ 3,959

Note 8. Deposits and Investments

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

**Custodial Credit Risk for Deposits**

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

## NOTES TO FINANCIAL STATEMENTS

### Note 8. Deposits and Investments (continued)

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

#### **Deposits**

Deposits of the District's reporting entity are insured or collateralized with securities held by the District, its agent, or by the pledging financial institution's trust department or agent in the name of the District. As of June 30, 2022, the District's Bank Balance was \$2,703,074 of this balance \$358,759 is covered by Federal Deposit Insurance and \$2,344,315 is collateralized with securities held by an independent financial institution in the District's name. Certificate of deposit are included as cash equivalents due to their liquidity.

### Note 9. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Significant losses are covered by commercial insurance for all major programs: property, liability, and worker's compensation. During the year ended June 30, 2022, there were no significant reductions in coverage. Also, there have been no settlement amounts which have exceeded insurance coverage in the past three years.

### Note 10. Joint Agreement

The District participates in a joint agreement with Four Rivers Special Education District for special education. The agreement calls for Griggsville-Perry Community Unit School District No. 4 to pay the special education district its per capita share of the administrative costs and centralized instructional services of the special education district. The agreement shall remain in effect until the District notifies the Special Education District that it chooses to withdraw. During the year ended June 30, 2022, the District paid \$190,085 to the Special Education District.

### Note 11. Commitments and Contingencies

#### **Grant Programs**

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



NOTES TO FINANCIAL STATEMENTS

Note 11. Commitments and Contingencies (continued)

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

Salaries Payable

Employees have the option of being paid their salary over nine or twelve months. For those employees who opted for twelve months of salary payments, the last two payments will be paid in July and August 2022. This results in salaries due at June 30, 2022 of \$442,653.

Contingent Liability

The District has elected the reimbursement method of payment of Illinois Unemployment Compensation. Under the reimbursement method, the District will be liable for benefits drawn based on work experience of District employees.

Note 12. Compensated Absences

Employees are granted vacation pay in varying amounts. In the event of termination, an employee is reimbursed for any unused accumulated leave. Administrative employees must use all vacation by June 30 or they lose it. All other employees can be paid for or carry over up to five days. Vacation pay is charged to operations when taken by the employees of the District. At June 30, 2022, the District did not have any accrued compensated absences.

Note 13. Expenditures in Excess of Budget

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

	Amount
Debt Service Fund	\$ 7,730

Note 14. Legal Debt Margin

Equalized Assessed Valuation, 2021 Tax Year	\$ 52,428,883
Statutory Debt Limitation (13.8% of Equalized Assessed Valuation)	\$ 7,235,186
Less: Long-Term Debt Outstanding	(1,717,102)
Legal Debt Margin	\$ 5,518,084

## NOTES TO FINANCIAL STATEMENTS

### Note 15. Transfers and Interfund Loans

During the year ended June 30, 2022, the District made a transfer of \$7,914 from Education Fund to Debt Service fund to pay principal and interest on GASB 87 Leases.

Generally, outstanding balances between funds reported as "due to/from other funds" include outstanding charges by one fund to another for services or goods, subsidy commitments outstanding at year-end, and other miscellaneous receivables/payables between funds. Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year are described as "due to/from other funds" (i.e., the current portion of interfund loans) or advances to/from other funds (i.e., the non-current portion of interfund loans). During the year ended June 30, 2022, the District did have an outstanding interfund balance of \$12,226 between Education Fund and Tort Fund due to salaries being paid from Tort Fund that were not authorized per the Risk Management Plan.

### Note 16. Recently Issued and Adopted Accounting Standards

During the year ending June 30, 2022, the District implemented GASB Statements No. 87, *Leases*, No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for I.R.C. Section 457 Deferred Compensation Plans*, and No. 98, *The Annual Comprehensive Financial Report*. The adoption of GASB 87 statement had an effect on the District's financial statements as described in Note 18. The adoption of the remaining GASB statements had no effect on the District's financial statements due to the regulatory basis of accounting prescribed by the Illinois State Board of Education.

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

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

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

**Statement No. 99**, *Omnibus 2022*

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

**Statement No. 101**, *Compensated Absences*

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

NOTES TO FINANCIAL STATEMENTS

Note 17. Subsequent Events

Events that occur after the Statement of Assets and Liabilities Arising from Cash Transactions (statement) date, but before the financial statements were available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the statement date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the statement date require disclosure in the accompanying notes. Management evaluated the activity of Griggsville-Perry Community Unit School District No. 4 through November 16, 2022, the date which the financial statements were available to be issued, and concluded that no subsequent events have occurred that would require recognition in the financial statements.

Note 18. Prior Period Adjustment

As discussed in Note 16, the District implemented GASB Statement No. 87, leases, during the year ending June 30, 2022. In order to comply with the standard, the District was required to make prior period adjustments to the General Fixed Asset Account Group and to the General Long Term Debt Account Group as of July 1, 2021. Below is a calculation of the adjustments.

**General Fixed Asset Account Group**

Fixed Asset Balance as 07-01-21	\$	9,919,283
Inclusion of Right-of-Use Assets as of 07-01-21		<u>28,635</u>
General Fixed Asset Account Group 07-01-21 as Restated	\$	<u>9,947,918</u>

**General Long Term Debt Account Group**

<u>Long Term Debt as 07-01-21</u>	\$	2,136,600
Inclusion of Lease Liabilities related to Right-of- Use Assets as of 07-01-21		<u>11,415</u>
General Long Term Debt Account Group 07-01-21 as Restated	\$	<u>2,148,015</u>

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

Accumulated Depreciation Balance at 07-01-21	\$	4,593,801
Amortization on Right-of-Use Assets		<u>17,897</u>
Accumulated Depreciation/Amortization Balance 07-01-21 as Restated	\$	<u>4,611,698</u>

GRIGGSVILLE-PERRY COMMUNITY UNIT SCHOOL DISTRICT NO. 4  
Griggsville, Illinois

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

	Balance 6/30/2021	Receipts	Dis- bursements	Balance 6/30/2022
<b>HIGH SCHOOL</b>				
After Prom	\$ 2,483	\$ 12,200	\$ 12,136	\$ 2,547
Art Club	349	0	0	349
Band-Chorus	35	0	0	35
Christmas Kids	19,276	727	429	19,574
Class of 2020	0	0	0	0
Class of 2021	0	106	106	0
Class of 2022	15,513	14,090	29,603	0
Class of 2023	5,832	6,431	2,378	9,885
Class of 2024	7,240	7,155	3,372	11,023
Class of 2025	830	9,908	4,164	6,574
Drama Club	1,102	2,765	3,867	0
FFA	22,789	17,092	13,049	26,832
FFA AFNR	0	0	0	0
FFA Alumni	155	0	112	43
FFA Grant	7,379	0	7,036	343
FFA Daryl Brite Memorial	765	0	0	765
FFA Steve Manker Memorial	1,238	0	1,000	238
Flower Fund	129	207	254	82
Griggoneer	5,139	2,815	2,181	5,773
HS Library Fund	537	0	0	537
HS Boys Baseball	705	600	608	697
HS Boys Basketball	2,130	1,233	1,724	1,639
HS Cheerleaders	4,809	7,193	10,175	1,827
HS Girls Basketball	34	0	0	34
HS Girls Softball	2,961	517	1,641	1,837
HS Girls Volleyball	813	897	819	891
K-4th Grades	1,159	157	0	1,316
Life Skills	158	0	0	158
Media Center	1,343	7,201	6,967	1,577
NHS	5,372	1,202	1,574	5,000
Pre K	0	0	0	0
Quiz Bowl	200	0	0	200
SADD	258	0	0	258
School Concessions	3,585	6,950	7,088	3,447
Student Council	3,422	4,120	3,777	3,765
Team Impact	3,838	0	0	3,838
Volley for Hope	2,042	2,774	2,701	2,115
Miscellaneous	4,354	229	463	4,120
Miscellaneous-2	470	0	470	0
Project Success	4,321	0	0	4,321
Science Club	819	581	722	678
Total High School	\$ 133,584	\$ 107,150	\$ 118,416	\$ 122,318

GRIGGSVILLE-PERRY COMMUNITY UNIT SCHOOL DISTRICT NO. 4  
Griggsville, Illinois

SCHEDULE OF STUDENT ACTIVITY FUNDS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
(continued)  
Year Ended June 30, 2022

	Balance 6/30/2021	Receipts	Dis- bursements	Balance 6/30/2022
<b>Middle School</b>				
Class of 2025	\$ 0	\$ 0	\$ 0	\$ 0
Class of 2026	205	125	82	248
Class of 2027	0	0	0	0
Band	531	0	0	531
Benevolent Fund	1,144	0	0	1,144
Bullies to Buddies	280	0	0	280
Student Council	3,604	460	857	3,207
Concessions	1,816	7,025	7,542	1,299
Flower Fund	46	0	0	46
Grade School Baseball	3,476	1,696	739	4,433
Grade School Boys Basketball	1,694	2,395	994	3,095
Grade School Girls Basketball	4,326	984	367	4,943
Grade School Softball	6,041	1,017	45	7,013
Grade School Track	911	500	0	1,411
Grade School Volleyball	1,542	780	458	1,864
JH AG Club	599	3,517	1,860	2,256
JH Athletics	6,352	0	0	6,352
JH Cheer	2,265	9,715	9,330	2,650
Library	118	40	0	158
Teachers	1,627	1,090	657	2,060
P.E. Uniforms	25	0	0	25
Quiz Bowl	323	88	0	411
Science/Math Club	468	0	0	468
Yearbook	1,000	0	0	1,000
Miscellaneous	4,354	1,689	1,753	4,290
Playground Equipment	507	0	0	507
Principal's Account	65	67	0	132
S.O.A.R.	517	598	291	824
<b>Total Middle School</b>	<u>43,836</u>	<u>31,786</u>	<u>24,975</u>	<u>50,647</u>
<b>TOTAL</b>	<u>\$ 177,420</u>	<u>\$ 138,936</u>	<u>\$ 143,391</u>	<u>\$ 172,965</u>

# ZUMBAHLEN, EYTH, SURRETT, FOOTE & FLYNN, LTD

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

### ***Independent Auditors' Report***

To the Superintendent and School Board  
Griggsville-Perry Community Unit School District No. 4  
Griggsville, Illinois

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Griggsville-Perry Community Unit School District No. 4 as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Griggsville-Perry Community Unit School District No. 4's basic financial statements, and have issued our report thereon dated November 16, 2022. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated, on the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

### ***Report on Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered Griggsville-Perry Community Unit School District No. 4's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Griggsville-Perry Community Unit School District No. 4's internal control. Accordingly, we do not express an opinion on the effectiveness of Griggsville-Perry Community Unit School District No. 4's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001, that we consider to be a material weakness.

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

As part of obtaining reasonable assurance about whether Griggsville-Perry Community Unit School District No. 4's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, and which are described in the accompanying schedule of findings and questioned costs as items 2022-002, 2022-003, and 2022-004.

### **Griggsville-Perry Community Unit School District No. 4's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Griggsville-Perry Community Unit School District No. 4's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

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

*Zumbahlen, Gayth, Durath, Foote & Flynn, Ltd.*

Jacksonville, Illinois  
November 16, 2022

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AMERICAN INSTITUTE OF CPA

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

### *Independent Auditors' Report*

To the Board of Education  
Griggsville-Perry Community Unit School District No. 4  
Griggsville, Illinois

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited Griggsville-Perry Community Unit School District No. 4's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Griggsville-Perry Community Unit School District No. 4's major federal programs for the year ended June 30, 2022. Griggsville-Perry Community Unit School District No. 4's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Griggsville-Perry Community Unit School District No. 4 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

#### ***Basis for Opinion on Each Major Federal Program***

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

We are required to be independent of Griggsville-Perry Community Unit School District No. 4 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Griggsville-Perry Community Unit School District No. 4's compliance with the compliance requirements referred to above.



## ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Griggsville-Perry Community Unit School District No. 4's federal programs.

## ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Griggsville-Perry Community Unit School District No. 4's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Griggsville-Perry Community Unit School District No. 4's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Griggsville-Perry Community Unit School District No. 4's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Griggsville-Perry Community Unit School District No. 4's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Griggsville-Perry Community Unit School District No. 4's internal control over compliance. Accordingly, no such opinion is expressed.

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

## ***Report on Internal Control Over Compliance***

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

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-005 and 2022-006 to be material weaknesses.

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

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

*Government Auditing Standards* requires the auditor to perform limited procedures on Griggsville-Perry Community Unit School District No. 4's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Griggsville-Perry Community Unit School District No. 4's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

*Zumbahlen Eyth, Duratt, Foste & Flynn, LLC*

Jacksonville, Illinois  
November 16, 2022

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2023 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2023 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2023 budget does not, a completed deficit reduction plan is still required.					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	3,621,833	353,527	447,637	24,581	4,447,578
9	Direct Expenditures	3,762,968	356,116	390,986		4,510,070
10	Difference	(141,135)	(2,589)	56,651	24,581	(62,492)
11	Fund Balance - June 30, 2022	713,676	140,015	154,280	72,558	<b>1,080,529</b>
12	<b>Unbalanced - however, a deficit reduction plan is not required at this time.</b>					
13						
14						
15						

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

DISTRICT/JOINT AGREEMENT NAME <b>Griggsville-Perry CUSD 4</b>	RCDT NUMBER <b>01-075-0040-26</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066-004993</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM <b>Zumbahlen, Eyth, Surratt, Foote &amp; Flynn, Ltd.</b> <b>1395 Lincoln Ave.</b> <b>Jacksonville, IL 62650</b>	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> <b>P.O. Box 439</b> <b>Griggsville, IL 62340</b>		E-MAIL ADDRESS: <a href="mailto:ssteckel@zescpa.com">ssteckel@zescpa.com</a>	
		NAME OF AUDIT SUPERVISOR <b>Suzanne Steckel</b>	
		CPA FIRM TELEPHONE NUMBER <b>(217) 245-5121</b>	FAX NUMBER <b>(217) 243-3356</b>

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

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

**THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:**

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

## SINGLE AUDIT INFORMATION CHECKLIST

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

## GENERAL INFORMATION

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

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

## SINGLE AUDIT INFORMATION CHECKLIST

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

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

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

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

Griggsville-Perry CUSD 4  
01-075-0040-26

RECONCILIATION OF FEDERAL REVENUES  
Year Ending June 30, 2022

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-9, Line 7	Account 4000	\$	631,862
Flow-through Federal Revenues			
Revenues 10-15, Line 115	Account 2200		-
Value of Commodities			
ICR Computation 37, Line 11			17,435
Less: Medicaid Fee-for-Service Program			
Revenues 10-15, Line 266	Account 4992		(1,298)
<b>AFR TOTAL FEDERAL REVENUES:</b>		\$	<b>647,999</b>

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

<u>Reason for Adjustment:</u>			
Medicaid fees deducted from revenues		\$	708

ADJUSTED AFR FEDERAL REVENUES \$ 648,707

Total Current Year Federal Revenues Reported on SEFA:  
Federal Revenues Column D \$ 648,707

Adjustments to SEFA Federal Revenues:

<u>Reason for Adjustment:</u>			

ADJUSTED SEFA FEDERAL REVENUE: \$ 648,707

DIFFERENCE: \$ -

**Griggsville-Perry CUSD 4**  
**01-075-0040-26**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2022**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Year 7/1/21-6/30/22 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)				
U.S. Dept. of Education passed through Illinois State Board of Education:											
Title I - Low Income	84.010A	21-4300-00	127,183	26,745	127,183		26,745			153,928	153,928
Title I - Low Income	84.010A	22-4300-00		77,360			99,227		20,815	120,042	120,042
Title I - School Improvement & Accountability	84.010A	21-4331-00	46,962		46,962					46,962	200,000
Title I - School Improvement & Accountability	84.010A	22-4331-20					133,639			133,639	218,038
<b>Total CFDA 84.010A</b>			<b>174,145</b>	<b>104,105</b>	<b>174,145</b>	<b>0</b>	<b>259,611</b>	<b>0</b>	<b>20,815</b>	<b>454,571</b>	
Title II - Teacher Quality	84.367A	21-4932-00	16,706	3,701	16,706		3,701			20,407	20,407
Title II - Teacher Quality	84.367A	22-4932-00		14,101			16,665		3,829	20,494	20,680
<b>Total CFDA 84.367A</b>			<b>16,706</b>	<b>17,802</b>	<b>16,706</b>	<b>0</b>	<b>20,366</b>	<b>0</b>	<b>3,829</b>	<b>40,901</b>	
Fed Sp Ed IDEA Flow Through	84.027A	21-4620-00	119,403		119,403					119,403	144,571
Fed Sp Ed IDEA Flow Through	84.027A	22-4620-00		85,935			102,935			102,935	123,055
Fed Sp Ed IDEA Flow Through (Early Intervention)	84.027A	22-4620-EI		14,107			15,282			15,282	18,333
<b>Total CFDA 84.027A</b>			<b>119,403</b>	<b>100,042</b>	<b>119,403</b>	<b>0</b>	<b>118,217</b>	<b>0</b>	<b>0</b>	<b>237,620</b>	
Fed Sp Ed Pre-School Flow Through	84.173A	21-4600-00	12,607		12,607					12,607	12,607
Fed Sp Ed Pre-School Flow Through	84.173A	22-4600-00		5,404			5,404			5,404	5,404
<b>Total CFDA 84.173A</b>			<b>12,607</b>	<b>5,404</b>	<b>12,607</b>	<b>0</b>	<b>5,404</b>	<b>0</b>	<b>0</b>	<b>18,011</b>	
<b>Total Special Education Cluster</b>			<b>132,010</b>	<b>105,446</b>	<b>132,010</b>	<b>0</b>	<b>123,621</b>	<b>0</b>	<b>0</b>	<b>255,631</b>	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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



**Griggsville-Perry CUSD 4**  
**01-075-0040-26**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2022**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues			Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)	Year 7/1/21-6/30/22 Pass through to Subrecipients			
COVID-19 - ESSER I	84.425D	20-4998-ER	34,662	1,904	36,566					36,566	97,132
COVID-19 - ESSER II	84.425D	21-4998-E2	164,631	106,656	164,631			106,656		271,287	376,986
<b>Total CFDA 84.425D (M)</b>			<b>199,293</b>	<b>108,560</b>	<b>201,197</b>	<b>0</b>		<b>106,656</b>	<b>0</b>	<b>307,853</b>	
Rural Education Achievement Program	84.358A	20-4107-00		5,040				5,040		5,040	31,125
Rural Education Achievement Program	84.358A	21-4107-00		24,199				24,199		24,199	24,199
<b>Total CFDA 84.358A</b>			<b>0</b>	<b>29,239</b>	<b>0</b>	<b>0</b>		<b>29,239</b>	<b>0</b>	<b>29,239</b>	
<b>TOTAL U.S. DEPT. OF EDUCATION</b>			<b>522,154</b>	<b>365,152</b>	<b>524,058</b>	<b>0</b>		<b>539,493</b>	<b>0</b>	<b>1,088,195</b>	
U.S. Dept. of Health & Human Services passed through Illinois Dept. of Healthcare & Family Services:											
Medicaid Administrative Outreach	93.778	21-4991-00	8,780	4,293	13,073					13,073	N/A
Medicaid Administrative Outreach	93.778	22-4991-00		13,420				17,756		17,756	N/A
<b>Total CFDA 93.778</b>			<b>8,780</b>	<b>17,713</b>	<b>13,073</b>	<b>0</b>		<b>17,756</b>	<b>0</b>	<b>30,829</b>	
<b>TOTAL U.S. DEPT. OF HEALTH &amp; HUMAN SERVICES</b>			<b>8,780</b>	<b>17,713</b>	<b>13,073</b>	<b>0</b>		<b>17,756</b>	<b>0</b>	<b>30,829</b>	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

**Griggsville-Perry CUSD 4**  
**01-075-0040-26**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2022**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Year 7/1/21-6/30/22 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 (F)	Year 7/1/21-6/30/22 (F)				
U.S. Dept. of Agriculture passed through Illinois State Board of Education:											
National School Lunch Program	10.555	21-4210-00		34,549			34,549			34,549	N/A
National School Lunch Program	10.555	22-4210-00		128,802			128,802			128,802	N/A
COVID-19 - National School Lunch Program	10.555	21-4210-SN		11,666			11,666			11,666	N/A
Government Donated Commodities (non-cash)	10.555	2021	11,622		11,622					11,622	N/A
Government Donated Commodities (non-cash)	10.555	2022		14,178			14,178			14,178	N/A
U.S. Dept. of Agriculture passed through Dept. of Defense:											
Fresh Fruits & Vegetables (non-cash)	10.555	2021	4,660		4,660					4,660	N/A
Fresh Fruits & Vegetables (non-cash)	10.555	2022		3,257			3,257			3,257	N/A
<b>Total CFDA 10.555 (M)</b>			<b>16,282</b>	<b>192,452</b>	<b>16,282</b>	<b>0</b>	<b>192,452</b>	<b>0</b>	<b>0</b>	<b>208,734</b>	
COVID-19 - P-EBT Administrative Costs Grant	10.649	21-4210-BT		614			614			614	N/A
<b>Total CFDA 10.649 (M)</b>			<b>0</b>	<b>614</b>	<b>0</b>	<b>0</b>	<b>614</b>	<b>0</b>	<b>0</b>	<b>614</b>	
School Breakfast Program	10.553	21-4220-00		15,154			15,154			15,154	N/A
School Breakfast Program	10.553	22-4220-00		57,622			57,622			57,622	N/A
<b>Total CFDA 10.553 (M)</b>			<b>0</b>	<b>72,776</b>	<b>0</b>	<b>0</b>	<b>72,776</b>	<b>0</b>	<b>0</b>	<b>72,776</b>	
Summer Food Service Program	10.559	21-4225-00	196,106		196,106					196,106	N/A
<b>Total CFDA 10.559</b>			<b>196,106</b>	<b>0</b>	<b>196,106</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>196,106</b>	
<b>Total Child Nutrition Cluster</b>			<b>212,388</b>	<b>265,842</b>	<b>212,388</b>	<b>0</b>	<b>265,842</b>	<b>0</b>	<b>0</b>	<b>478,230</b>	
<b>TOTAL U.S. DEPT. OF AGRICULTURE</b>			<b>212,388</b>	<b>265,842</b>	<b>212,388</b>	<b>0</b>	<b>265,842</b>	<b>0</b>	<b>0</b>	<b>478,230</b>	
<b>GRAND TOTAL FEDERAL AWARDS</b>			<b>743,322</b>	<b>648,707</b>	<b>749,519</b>	<b>0</b>	<b>823,091</b>	<b>0</b>	<b>24,644</b>	<b>1,597,254</b>	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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



GRIGGSVILLE-PERRY COMMUNITY UNIT SCHOOL DISTRICT NO. 4  
 01-075-0040-26  
 NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)  
 Year Ended June 30, 2022

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

Total expenditures per schedule of expenditures of federal awards	\$	823,091
Medicaid administrative fees not reported in financial statements		(708)
Government donated commodities not reported in financial statements		<u>(17,435)</u>
Total federal expenditures per statement of revenues received, expenditures disbursed, other financing sources (uses) and changes in fund balance	\$	<u>804,948</u>

**Griggsville-Perry CUSD 4**  
**01-075-0040-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2022**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

Type of auditor's report issued on compliance for major programs: Unmodified  
 (Unmodified, Qualified, Adverse, Disclaimer<sup>7</sup>)

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

**IDENTIFICATION OF MAJOR PROGRAMS:<sup>8</sup>**

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
10.553/10.555/10.649	Child Nutrition Cluster	265,842
84.425	ESSER	106,656
<b>Total Amount Tested as Major</b>		<b>\$372,498</b>

Total Federal Expenditures for 7/1/21 - 6/30/22 \$823,091

% tested as Major 45.26%

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

Auditee qualified as low-risk auditee?  YES  NO

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

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

<sup>9</sup> When the CFDA number is not available, include other identifying number, if applicable.

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

Griggsville-Perry CUSD 4  
01-075-0040-26  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS

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

**3. Criteria or specific requirement**

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

**4. Condition**

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

**5. Context<sup>12</sup>**

The District's accounting function is mainly controlled by one bookkeeper.

**6. Effect**

The limited number of personnel limits the overall effectiveness of internal control.

**7. Cause**

The District is unable to hire an adequate number of staff to increase the effectiveness of internal control.

**8. Recommendation**

The District needs to segregate duties where possible and create checks and balances. The Board should be aware of this issue and closely review and approve all financial related information.

**9. Management's response<sup>13</sup>**

The District is reviewing its financial policies and procedures to better segregate duties where possible. The Superintendent will make the Board aware of their responsibility in regards to reviewing and approving financial items and asking questions.

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

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

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

Griggsville-Perry CUSD 4  
01-075-0040-26  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:<sup>11</sup>                      2022 - 002                      2. THIS FINDING IS:                       New                       Repeat from Prior Year?  
Year originally reported?                      2010

3. Criteria or specific requirement

Internal controls should be in place to monitor and limit expenditures within approved budget guidelines.

4. Condition

Actual expenditures were allowed to exceed budgeted expenditures.

5. Context<sup>12</sup>

The District had actual expenditures in excess of budget in the Debt Services Fund.

6. Effect

The District exceeded budget in the Debt Services Fund due to the amended budget not taking into account the recording of journal entries related to GASB Statement No. 87 - Leases.

7. Cause

Despite passing an amended budget at the end of the year, the District failed to amend the budget in the Debt Services Fund in order to prevent actual expenditures exceeding budget in that fund.

8. Recommendation

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

9. Management's response<sup>13</sup>

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

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

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

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

Griggsville-Perry CUSD 4  
01-075-0040-26  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:<sup>11</sup>

2022 - 003

2. THIS FINDING IS:

New

Repeat from Prior Year?  
Year originally reported? \_\_\_\_\_

3. Criteria or specific requirement

Restricted funds should not be used for a purpose other than the purpose for which they were restricted.

4. Condition

Restricted funds were used for other than the purpose for which they were restricted.

5. Context<sup>12</sup>

Salaries were paid out of the Tort Fund that were not authorized under the current Risk Management Plan.

6. Effect

Unauthorized salaries were paid out of the Tort Fund due to the District not utilizing the most recent Risk Management Plan, causing restricted funds to be spent for other than the purpose for which they were restricted.

7. Cause

Changes made to the District's Risk Management Plan in December 2018 were not reflected in the calculation of salaries to be paid from the Tort Fund.

8. Recommendation

The District should review the most current Risk Management Plan when calculating salaries to be paid out of the Tort Fund. The Risk Management Plan lists out the applicable percentage of an individual's salary to be applied to the Tort Fund based on the job position.

9. Management's response<sup>13</sup>

The District will work to ensure that they are using the most recent Risk Management Plan when calculating salaries to be paid out of the Tort Fund, ensuring that restricted funds will not be used for a purpose other than the purpose for which they are restricted.

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

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

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



Griggsville-Perry CUSD 4  
01-075-0040-26  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:<sup>11</sup> 2022 - 004 2. THIS FINDING IS:  New  Repeat from Prior Year?  
Year originally reported? \_\_\_\_\_

3. Criteria or specific requirement

Interfund loans should only be made in conformity with the Illinois School Code.

4. Condition

An interfund loan was made in non-conformity with the applicable authorizing statute or without statutory authorization per the Illinois School Code.

5. Context<sup>12</sup>

An interfund loan was made between the Tort Fund and the Educational Fund without statutory authorization per the Illinois School Code.

6. Effect

Due to unauthorized salaries paid out of the Tort Fund described in Finding 2022-003, an unauthorized loan was made between the Tort Fund and the Educational Fund.

7. Cause

Unauthorized salaries were paid out of the Tort Fund due to the District not utilizing the most recent Risk Management Plan when calculating salaries to be paid using Tort funds. This resulted in a loan for these salaries being made between the Tort Fund and the Educational Fund.

8. Recommendation

The District should work to ensure that no unauthorized loans are inadvertently made between funds and all loans are approved by the Board of Education.

9. Management's response<sup>13</sup>

Throughout the year, the District will monitor the possibility of unauthorized loans being inadvertently made between funds. If unauthorized loans are discovered, the District will adjust funds accordingly to ensure that the reporting is correct and in compliance with the Illinois School Code.

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

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

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

Griggsville-Perry CUSD 4  
01-075-0040-26  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2022

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

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

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

6. Passed Through: Illinois State Board of Education

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

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

SEE FINDING 2022-001

9. Condition<sup>15</sup>

SEE FINDING 2022-001

10. Questioned Costs<sup>16</sup>

NONE

11. Context<sup>17</sup>

SEE FINDING 2022-001

12. Effect

SEE FINDING 2022-001

13. Cause

SEE FINDING 2022-001

14. Recommendation

SEE FINDING 2022-001

15. Management's response<sup>18</sup>

SEE FINDING 2022-001

<sup>14</sup> See footnote 11.

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

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

<sup>17</sup> See footnote 12.

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

Griggsville-Perry CUSD 4  
01-075-0040-26  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2022

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER: <sup>14</sup>	2022 - 006	2. THIS FINDING IS:	<input checked="" type="checkbox"/> New	<input type="checkbox"/> Repeat from Prior year? Year originally reported? _____
3. Federal Program Name and Year:		2021 ESSER		
4. Project No.:	21-4998-E2	5. CFDA No.:	84.425	
6. Passed Through:	Illinois State Board of Education			
7. Federal Agency:	U.S. Dept. of Education			
8. Criteria or specific requirement (including statutory, regulatory, or other citation)				
SEE FINDING 2022-001				
9. Condition <sup>15</sup>				
SEE FINDING 2022-001				
10. Questioned Costs <sup>16</sup>				
NONE				
11. Context <sup>17</sup>				
SEE FINDING 2022-001				
12. Effect				
SEE FINDING 2022-001				
13. Cause				
SEE FINDING 2022-001				
14. Recommendation				
SEE FINDING 2022-001				
15. Management's response <sup>18</sup>				
SEE FINDING 2022-001				

<sup>14</sup> See footnote 11.

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

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

<sup>17</sup> See footnote 12.

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

Griggsville-Perry CUSD 4  
01-075-0040-26  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>  
Year Ending June 30, 2022

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> <sup>20</sup>
2021-001	The District's accounting function is controlled by a limited number of individuals resulting in the inadequate segregation of duties.	Ongoing - See Finding 2022-001
2021-002	Actual expenditures were allowed to exceed budgeted expenditures.	Unresolved - See Finding 2022-002
2021-003	See Finding 2021-001	Ongoing - See Finding 2022-001
2021-004	See Finding 2021-001	Ongoing - See Finding 2022-001

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

<sup>19</sup> Explanation of this schedule - §200.511 (b)

<sup>20</sup> Current Status should include one of the following:

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

## GRIGGSVILLE-PERRY COMMUNITY UNIT SCHOOL DISTRICT #4

### *Elementary/High School*

202 N. Stanford Street  
P.O. Box 439  
Griggsville, IL 62340  
(217) 833-2352  
Principal: Jillian Theis  
"Home of the Torwadoes"

### *District Office*

202 N. Stanford Street  
P.O. Box 439  
Griggsville, IL 62340  
(217) 833-2353  
Fax: (217) 833-2354  
Superintendent: Mr. Jeff Abell

### *Middle School*

201 E. North Street  
P.O. Box 98  
Perry, IL 62362  
(217) 236-9161  
Principal: Bill Capps  
"Home of the Eagles"

## CORRECTIVE ACTION PLAN

November 16, 2022

Illinois State Board of Education

Griggsville-Perry Community Unit School District No. 4 respectfully submits the following corrective action plan for the year ended June 30, 2022.

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

Audit Period: Year Ended June 30, 2022.

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

### **FINANCIAL STATEMENT FINDINGS**

#### **Material Weaknesses**

#### **Finding No.: 2022-001**

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

**Plan:** The District is reviewing its financial policies and procedures to better segregate duties where possible. The Superintendent will make the Board aware of their responsibility in regards to reviewing and approving financial items and asking questions.

**Anticipated Date of Completion:** Ongoing

#### **Finding No.: 2022-002**

**Condition:** Actual expenditures were allowed to exceed budgeted expenditures.

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

**Anticipated Date of Completion:** Ongoing

**Finding No.:** 2022-003

**Condition:** Restricted funds were used for other than the purpose for which they were restricted.

**Plan:** The District will work to ensure that they are using the most recent Risk Management Plan when calculating salaries to be paid out of the Tort Fund, ensuring that restricted funds will not be used for a purpose other than the purpose for which they are restricted.

**Anticipated Date of Completion:** Ongoing

**Finding No.:** 2022-004

**Condition:** An interfund loan was made in non-conformity with the applicable authorizing statute or without statutory authorization per the Illinois School Code.

**Plan:** Throughout the year, the District will monitor the possibility of unauthorized loans being inadvertently made between funds. If unauthorized loans are discovered, the District will adjust funds accordingly to ensure that the reporting is correct and in compliance with the Illinois School Code.

**Anticipated Date of Completion:** Ongoing

**FEDERAL AWARD FINDINGS**

**Material Weaknesses**

**Finding No.:** 2022-005

U.S. Department of Agriculture – 2021 & 2022 Child Nutrition Cluster – CFDA No. 10.555/10.553/10.649

**Condition:** See Finding 2022-001.

**Plan:** See Finding 2022-001.

**Anticipated Date of Completion:** Ongoing

**Finding No.:** 2022-006

U.S. Department of Education – 2021 Elementary and Secondary School Emergency Relief Fund – CFDA No. 84.425

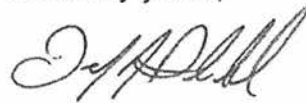
**Condition:** See Finding 2022-001.

**Plan:** See Finding 2022-001.

**Anticipated Date of Completion:** Ongoing

If the Illinois State Board of Education has questions regarding this plan, please contact Jeff Abell at (217) 833-2352.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Jeff Abell", written in a cursive style.

Jeff Abell, Superintendent