CENTRAL A & M COMMUNITY UNIT SCHOOL DISTRICT NO. 21

(Shelby County, Illinois)

ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 2022

Due to ROE on Friday, October 14, 2022 Due to ISBE on Tuesday, November 15, 2022 SDUA22

x School District Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION School Business Services Department 100 North First Street, Springfield, Illinois 62777-0001 2177785-8779

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

School District/Joint Agreement Information	Accounting Basis:		Certified Pub	Certified Public Accountant Information	mation
(See instructions on inside of this page.)	CASH				
School District/Joint Agreement Number: 11087021026	ACCRUAL		Name of Auditing Firm: LMHN, Ltd.	displacements are made to a calcine describe described and the second and the sec	
County Name: Shelby			Name of Audit Manager: M. Adam Mathias	eriori esta esta esta esta esta esta esta esta	
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): Central A & M CUD 21	will populate): School District Lookup Tool	School District Directory	Address: 900 N Webster St - PO Box 87	87	
Address: 406 E Colegrove	Filing Status: Submit electronic AFR directly to ISBE via IWASSchool District Financial Reports system (for	strict Financial Reports system (for	City: Taylorville	State: Zip	Zip Code: 62568
City. Assumption	auditor use only) Annual Financial Report (AFR) Instructions	Inctions	Phone Number. 217-824-9661	Fax Number: 217-824-2415	
Email Address: dheck@camaiders.com			IL License Number (9 digit): 065-025595	Expiration Date: 9/30/2024	
Zip Code: 62510	0		Email Address: Imhncpas@outlook.com	Andreas de la companya de la company	
Annual Financial Report Type of Auditor's Report Issued:	Annual Financial Report Questions 217-785-8779 or finance1@isbe.net	79 or finance1@isbe.net		ISBE Use Only	raka anada anganan nangangan dangangan
Qualified Unqualified Adverse Disclaimer	Single Audit Questions 217-782-5630 or GATA@isbe.net	or GATA@isbe.net			
X Reviewed by District Superintendent/Administrator	Reviewed by Township Treasurer (Gook County only) Name of Township:	ok County only)	X Reviewed	X Reviewed by Regional Superintendent/Cook ISC	nt/Cook ISC
District Superintendent/Administrator Name (Type or Print): Dr. DeAnn Heck	Township Treasurer Name (type or print)	and the state of t	RegionalSuperintendent/Cook (SC Name (Type or Print):	C Name (Type or Print):	
Email Address: dheck@camraiders.com	Email Address:		Email Address:		
Telephone: Fax Number: 217-226-4042 217-226-4133	Telephone: Fax Number.	edigen man fers statement was experiently designed of the statement and the statemen	Telephone:	Fax Number:	
Signature & Batter	Signature & Date:		Signature & Date:	ad had to be about the constitution of the con	

This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100). ISBE Form SD50-35/JAS0-60 (05/22-version1)

11-087-0210-26_AFR22 Central A & M CUD 21

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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INDEPENDENT AUDITOR'S REPORT

To the Board of Education Central A&M Community Unit School District No. 21 Assumption, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of Central A&M Community Unit School District No. 21 as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of Central A&M Community Unit School District No. 21 as of June 30, 2022, and its revenue received and expenditures disbursed during the fiscal year then ended, on the basis of financial reporting provisions and 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 referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Central A&M Community Unit School District No. 21 as of June 30, 2022, or changes in financial position for the fiscal year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in <u>Government Auditing Standards</u>, 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 Central A&M Community Unit School District No. 21, and

to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related 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, the financial statements are prepared by Central A&M Community Unit School District No. 21, on the basis of the financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Illinois. The effects on the financial statements of the variances between the regulatory accounting practices described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Emphasis of Matter - Basis of Accounting

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Central A&M Community Unit School District No. 21's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and <u>Government Auditing Standards</u>, 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 Central A&M Community Unit School District No. 21's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant
 accounting estimates made be 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 Central A&M Community Unit School District No. 21'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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Central A&M Community Unit School District No. 21's basic financial statements. The **supplementary schedules** on pages 48 through 59, the **statistical section** on pages 60 through 62, and the **other schedules and itemizations** on pages 63 through 73 are presented for the purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by <u>Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements.</u>

The supplementary schedules on pages 48 through 59, the statistical section on pages 60 through 62, and the other schedules and itemizations on pages 63 through 73 and the schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The 2021 comparative information in the schedule of expenditures of federal awards was subjected to the auditing procedures applied by us and our report dated October 18, 2021 expressed an unqualified opinion that such information was fairly stated, in all material respects, in relation to the 2021 basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with <u>Government Auditing Standards</u>, we have also issued a report dated October 17, 2022, on our consideration of Central A&M Community Unit School District No. 21's internal control over financial reporting and our tests of its compliance with laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with <u>Government Auditing Standards</u> in considering Central A&M Community Unit School District No. 21's internal control over financial reporting and compliance.



LMHN, Ltd. Certified Public Accountants Taylorville, Illinois

October 17, 2022

900 N. Webster Street, P.O. Box 87 Taylorville, Illinois 62568 Tel: 217 / 824-9661 Fax: 217 / 824-2415 Email: lmhncpas@outlook.com



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

To the Board of Education Central A&M Community Unit School District No. 21 Assumption, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the accompanying financial statements of Central A&M Community Unit School District No. 21 as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents, and have issued our report thereon dated October 17, 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 financial reporting provisions and accounting practices prescribed or permitted 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 Central A&M Community Unit School District No. 21'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 Central A&M Community Unit School District No. 21's internal control. Accordingly, we do not express an opinion on the effectiveness of Central A&M Community Unit School District No. 21's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Central A&M Community Unit School District No. 21's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 one instance of noncompliance or other matters that is required to be reported under <u>Government Auditing Standards</u> and which is described in the accompanying schedule of findings and questioned costs as finding 2022-002.

Central A&M Community Unit School District No. 21's Responses to the Findings

Government Auditing Standards requires an auditor to perform limited procedures on Central A&M Community Unit School District No. 21's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Central A&M Community Unit School District No. 21's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on the responses.

Purpose of this Report

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



LMHN, Ltd. Certified Public Accountants Taylorville, Illinois

October 17, 2022

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Education Central A&M Community Unit School District No. 21 Assumption, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Central A&M Community Unit School District No. 21's compliance with the types of compliance requirements described in the <u>OMB Compliance Supplement</u> that could have a direct and material effect on each of Central A&M Community Unit School District No. 21's major federal programs for the fiscal year ended June 30, 2022. Central A&M Community Unit School District No. 21's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Central A&M Community Unit School District No. 21 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal 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; the standards applicable to financial audits contained in <u>Government Auditing Standards</u> issued by the Comptroller General of the United States; and the audit requirements of <u>Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</u> (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 Central A&M Community Unit School District No. 21 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 Central A&M Community Unit School District No. 21'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, regulations, rules, and provisions of contracts or grant agreements applicable to Central A&M Community Unit School District No. 21's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Central A&M Community Unit School District No. 21'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 generally accepted auditing standards, 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 Central A&M Community Unit School District No. 21's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, <u>Government Auditing</u> 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 Central A&M Community Unit School District No. 21'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 Central A&M Community Unit School District No. 21'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 Central A&M Community Unit School District No. 21'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

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 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. 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 consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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.

OTH WEWR

LMHN, Ltd.
Certified Public Accountants
Taylorville, Illinois

October 17, 2022

CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21 BASIC FINANCIAL STATEMENTS FISCAL YEAR ENDED JUNE 30, 2022

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

	A	В	С	D	Е	F	G	Н
1			(10)	(20)	(30)	(40)	(50)	(60)
2	ASSETS (Enter Whole Dollars)	Acct.	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects
3	CURRENT ASSETS (100)						Security	
4	Cash (Accounts 111 through 115) 1	11/12/12/20	301,882	1,589	26	21,686	11,874	83,118
5	Investments	120	2,253,499	1,025,192	190,565	442,976	305,752	671,353
6	Taxes Receivable	130	the same of the same of the same of the same of	· · · · · · · · · · · · · · · · · · ·				
7	Interfund Receivables	140]	-			and the second s
8	Intergovernmental Accounts Receivable	150						
9	Other Receivables	160			}			and a real or extended in depote the distance and a record of the distance of
10	Inventory	170				and the section of th	-	ing year a mandrap production to the production of the production
11	Prepaid items Other Current Assets (Describe & Itemize)	190	energy of the second					personal designation of the second section of the section
13	Total Current Assets	190	2,555,381	1,026,781	190,591	464,662	317,626	754,471
	CAPITAL ASSETS (200)		2,333,301	1,020,781	130,331	404,002	517,020	/34,4/1
14	Works of Art & Historical Treasures	210						
16	Land	220		1				
17	Building & Building Improvements	230						
18	Site Improvements & Infrastructure	240			1			
19	Capitalized Equipment	250	1					
20	Construction in Progress	260		4				
21	Amount Available in Debt Service Funds	340		1				
23	Amount to be Provided for Payment on Long-Term Debt Total Capital Assets	350						
	CURRENT LIABILITIES (400)							
24	17500 MAC 210 AND MACANIA MACANIA							
25 26	Interfund Payables Intergovernmental Accounts Payable	410			Mayor the many all a resident and constitutions			
27	Other Payables	420					alders are consultance assessment and bentles assessment	e Person's trial all brokes personal d'Audentonique autre plus bind bind qui qu
28	Contracts Payable	440						**************************************
29	Loans Payable	460	1					
30	Salaries & Benefits Payable	470		1		man broken		**************************************
31	Payroll Deductions & Withholdings	480	1					e de la degración de la processa de
32	Deferred Revenues & Other Current Liabilities	490	and the same of th				1	
33	Due to Activity Fund Organizations	493						The state of the s
34	Total Current Liabilities		0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)							
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			1			
37	Total Long-Term Liabilities	of the second water						
38	Reserved Fund Balance	714	59,549				29,682	751,930
39	Unreserved Fund Balance	730	2,495,832	1,026,781	190,591	464,662	287,944	2,541
40	Investment in General Fixed Assets Total Liabilities and Fund Balance		2 555 204	1 075 701	400 504	454.550	247 626 1	
42	Total Liabilities and Fund Balance		2,555,381	1,026,781	190,591	464,662	317,626	754,471
43	ASSETS /LIABILITIES for Student Activity Funds						100	
44	CURRENT ASSETS (100) for Student Activity Funds							
45	Student Activity Fund Cash and Investments	126	271,325					
46	Total Student Activity Current Assets For Student Activity Funds		271,325					
	CURRENT LIABILITIES (400) For Student Activity Funds							
48 49	Total Current Liabilities For Student Activity Funds Reserved Student Activity Fund Balance For Student Activity Funds	715	271 225					
	Total Student Activity Liabilities and Fund Balance For Student Activity Funds	-	271,325 271,325					
51	Total assessment reserves, and analysis and a server server is a second in the server is		for F ships for the	MARKET BY	JANSING KANANA	-	MANAGE EN	
52	Total ASSETS /LIABILITIES District with Student Activity Fo	unds					N	
53	Total Current Assets District with Student Activity Funds	. 1	2,826,706	1,026,781	190,591	464,662	317,626	754,471
54	Total Capital Assets District with Student Activity Funds	1			American Control	**************************************	A THE STATE OF THE	
55	CURRENT LIABILITIES (400) District with Student Activity Funds						- 1	
56	Total Current Liabilities District with Student Activity Funds		0	0	o l	0	0	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds					3/		_
58	Total Long-Term Liabilities District with Student Activity Funds				-			
59	Reserved Fund Balance District with Student Activity Funds	714	330,874	ō	o		20.503	754 020
60	Unreserved Fund Balance District with Student Activity Funds	730	2,495,832	1,026,781	190,591	464,662	29,682 287,944	751,930 2,541
61	Investment in General Fixed Assets District with Student Activity Funds	2				10 1,002	19/2/14	2,541
62	Total Liabilities and Fund Balance District with Student Activity Funds		2,826,706	1,026,781	190,591	464,662	317,626	754,471

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

	A	В	1	J	K	L	M	N
1	ASSETS		(70)	(80)	(90)		Account	Groups
2	ASSELS (Enter Whole Dollars)	Acct.	Working Cash	Tort	Fire Prevention & Safety	Agency Fund	General Fixed Assets	General Long-Term Debt
4.0	RENT ASSETS (100)				l in manual I			
0	Constitution of the State of th		6.400		4 640 (e to the second	
	sh (Accounts 111 through 115) 1 vestments	120	6,100 1,231,618	5,837 365,201	4,613 42,237			
	xes Receivable	130	1,231,010	363,201	42,237			
	terfund Receivables	140						
	ergovernmental Accounts Receivable	150						
	her Receivables	160	CONTRACTOR OF THE PROPERTY OF THE PARTY OF T					
	/entory	170			AL 1 - TO THE WORLD BY A STATE OF THE PARTY	3.41 × 3. 21 × 3. 21 × 3. 21 × 3. 21		
11 Pre	epaid Items	180						
12 Ot	her Current Assets (Describe & Itemize)	190						
13	Total Current Assets		1,237,718	371,038	46,850	0		
14 CAPIT	TAL ASSETS (200)							
-	orks of Art & Historical Treasures	210						
16 Lan	CONTRACTOR OF THE PROPERTY OF	220					114,600	
	ilding & Building Improvements	230					13,455,719	
18 Site	e Improvements & Infrastructure	240					1,385,628	
	pitalized Equipment	250					4,246,886	
	nstruction in Progress	260						
	ount Available in Debt Service Funds	340						190,591
	nount to be Provided for Payment on Long-Term Debt	350					7, 11, 11	5,489,409
	Total Capital Assets	I BOUND					19,202,833	5,680,000
24 CURR	EENT LIABILITIES (400)							
	erfund Payables	410						
	ergovernmental Accounts Payable	420	a validament from deservation to		MINIPOLONIA MARINE MARINE		4 4 5 4 5 5	
V # 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	her Payables	430						
	ntracts Payable	440						
- mineralettee	ans Payable	460		X 04 14				
	aries & Benefits Payable	470	*** ******** ***					
	roll Deductions & Withholdings	480						
	ferred Revenues & Other Current Liabilities	490						
	e to Activity Fund Organizations	493						
	Total Current Liabilities	-	0	0 }	0 }	0		7.
30	I-TERM LIABILITIES (500)	-0.00						- 10
	ng-Term Debt Payable (General Obligation, Revenue, Other)	511						5,680,000
Part Control of the	Fotal Long-Term Liabilities	Contract to the Contract of						5,680,000
	served Fund Balance	714						
	reserved Fund Balance	730	1,237,718	371,038	46,850			
10.11942.11	estment in General Fixed Assets		4 507 740	274 000	45.050		19,202,833	5 500 000
2 500	Fotal Liabilities and Fund Balance		1,237,718	371,038	46,850	0	19,202,833	5,680,000
43	ASSETS /LIABILITIES for Student Activity Funds							1 P S 1 1 1
Add by See	ENT ASSETS (100) for Student Activity Funds						10	The State of
	dent Activity Fund Cash and Investments	126						
	Fotal Student Activity Current Assets For Student Activity Funds						1	
	ENT LIABILITIES (400) For Student Activity Funds							
	al Current Liabilities For Student Activity Funds							
	served Student Activity Fund Balance For Student Activity Funds	715						
Total	Student Activity Liabilities and Fund Balance For Student Activity Fu	nds	and the second second		desirance of		TO SELECTION	
	Total ASSETS / I ARII ITIES Dietriet with Student Activity	unds					THE SECTION	
12	Total ASSETS /LIABILITIES District with Student Activity F	utius						
The property of	Total Current Assets District with Student Activity Funds	- CO 100 100 100 100 100 100 100 100 100 10	1,237,718	371,038	46,850	0.1		
West and	Total Capital Assets District with Student Activity Funds						19,202,833	5,680,000
70	ENT LIABILITIES (400) District with Student Activity Funds							
- 4 h-114	Total Current Liabilities District with Student Activity Funds		0	0	0 :	0		
7 LONG	-TERM LIABILITIES (500) District with Student Activity Funds							
//	Total Long-Term Liabilities District with Student Activity Funds				- 1			5,680,000
A 4 1-1 1 1-11	served Fund Balance District with Student Activity Funds	714	0	0	0	0		2,000,000
· we best	reserved Fund Balance District with Student Activity Funds	730	1,237,718	371,038	46,850	0		
*******	estment in General Fixed Assets District with Student Activity Funds	2000000	Thursday Market				19,202,833	
62 T	Fotal Liabilities and Fund Balance District with Student Activity Funds	- 1	1,237,718	371,038	46,850	0 ,	19,202,833	5,680,000

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

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

	A	В	ပ	۵	ш	IL.	9	x	-	7	×
-			(01)	(50)	(08)	(40)	(20)	(09)	(20)	(80)	(06)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
က	RECEPTS/REVENUES			And the second s							Married Married by a part on the same of the
4	LOCAL SOURCES	1000	4,334,812	558,253	573,966	224,177	243,338	226,673	57,718	602.308	55.848
2	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
ဖ	STATE SOURCES	3000	2,591,733	219,410	o	484,888	0	0	0	0	0
^	FEDERAL SOURCES	4000	2,297,390	0	0	0	0	0	0	0	0
∞	Total Direct Receipts/Revenues	3	9,223,935	E99'777	573,966	709,065	243,338	226,673	57,718	602,308	55,848
თ	Receipts/Revenues for "On Behalf" Payments 2	3998	2,408,771								And the state of t
9			11,632,706	599'777	573,966	709,065	243,338	226,673	57,718	602,308	55,848
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	5,064,244				78,200			213,326	
13	Support Services	2000	3,010,926	722,326		559,914	133,852	0	1	335,818	108.163
14	Community Services	3000	84,545	0		0	0		1.	0	
15	Payments to Other Districts & Governmental Units	4000	424,296	0	0	0	0	0	1	C	C
16	Debt Service	2000	o	0	575,282	0	O		t.	0	
17	Total Direct Disbursements/Expenditures		8,584,011	722,326	575,282	559,914	212,052	0		549,144	108.163
18	Disbursements/Expenditures for "On Behalf" Payments	4180	2,408,771	0	o	0	0	0	li	c	C
18			10,992,782	722,326	575,282	559,914	212,052	0		549,144	108,163
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		639,924	55,337	(1,316)	149,151	31,286	226,673	57.718	53.164	(57.315)
21	OTHER SOURCES/USES OF FUNDS										
22	Q.										
23											
74	1	7110									
22	- 1	7110									
8	4	7120									
27	Transfer Among Funds	7130							Augus		
28		7140		The second secon							
53	Transfer from Capital Project Fund to O&M Fund	7150									the second of the second of the second of
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund	7160									
	ـــــ	7170									
31	Fund 5										
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
32	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets	7300									
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³	7400			0			-	1		The second secon
38		7500			0						
33	- 1	7600			0						
9	4	7700			0						
4	+	7800	-					0			
4	+	7900			many many water and an advantage						
₹ 1	ō	7990	The segment man roots to see a section of the segment								
4	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0

BASIC FINANCIAL STATEMENT	STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER	SOURCES (11SES) AND CHANGES IN FIND RAI ANDE
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SOURCES (USES) AND CHANGES IN FUND BALANCE ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2022

	A	В	O	۵	ш	L	ŋ	I		5	×
-			(310)	(20)	(30)	(40)	(20)	(09)	(02)	(80)	(06)
2	Description (Enter Whole Bollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
45	OTHER USES OF FUNDS (8000)					and the same of th	Many types and	The state of the s	and the Age of the Age of the state of the s	weeks comment indicately with the con-	Section of the sectio
46											
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	-	8120							0		
49	Ц	8130									
20	Transfer of interest	8140				A STATE OF THE PARTY OF THE PAR					
51	Transfer from Capital Project Fund to O&M Fund	8150						o	(⊛)		
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160									c
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Find 5	8170									
54	!	8410									0
55	_	8420									
56	_	8430									
27	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440						And the second s			
58	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510	the state of the s								
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520									
8	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540						The second secon			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	A de la departe de constitue de la constitue d								
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	And the control of th								
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
99	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	The second secon								
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910		Minimum of the state of the sta							
75	Other Uses Not Classified Elsewhere	0668						and the second s			
76	Total Other Uses of Funds		0	0	0	0	O	0	0	0	0
1	Total Other Sources/Uses of Funds		0	0	0	0	0		0	0	0
70			0 0 0	0 0					The state of the s	And the second second	
2 8			639,924	55,337	(1,316)	1	The state of the s	A STATE OF THE PARTY OF T	57,718	53,164	(52,315)
79	Fund Balances without Student Activity Funds - July 1, 2021 Other Changes in Fund Balances - Increases (Decreases) (Describe & Remize)		1,915,457	971,444	191,907	315,511	286,340	527,798	1,180,000	317,874	99,165
8	Fund Balances without Student Activity Funds - June 30, 2022		2 555 381	1 026 784	100 504	757 553	202 740		CAST VICE A	200 170	
;	manage farm nature and farm nature for the second nature and the s		Lyddologa	TO 2 (0704)	Teriner	700/404		174,4/1	1,23/,/18	371,038	46,850

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

-			ر	2	ш	ш.	Ø	T		ſ	×
			(or)	(20)	(30)	(40)	(05)	(09)	(02)	(80)	(06)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
8 8	Student Activity Fund Balance – July 1, 2021 RECIPITS/REVENUES - Student Activity Funds		246,581								
87	Total Student Activity Direct Receipts/Revenues	1799	301,057								
88	88 DISBURSEMENTS/EXPENDITURES -Students Activity Funds					The second second					100 TO 10
89	89 Total Student Activity Disbursements/Expenditures	1999	276,313								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3		24,744								
91	Student Activity Fund Balance - June 30, 2022		271,325								
93	92. 93. RECEIPTS/REVENUES (with Student Activity Funds)										NATIONAL PROPERTY.
94	LOCAL SOURCES	1000	4,635,869	558,253	573,966	224,177	243,338	226,673	57.718	602.308	55 848
95	95 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	o	0		0	0		- Walter		
		3000	2,591,733	219,410	0	484,888	0	0	0	0	0
97	FED	4000	2,297,390	0	0	0	0	0	0	0	0
88	Total Direct Receipts/Revenues		9,524,992	2777,663	273,966	709,065	243,338	226,673	57,718	602,308	55,848
66	Receipts/Revenues for "On Behalf" Payments	3998	2,408,771	D	0	0	0	0		0	0
100	O Total Receipts/Revenues		11,933,763	777,663	573,966	709,065	243,338	226,673	57,718	602,308	55.848
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)								The state of the s		
102	102 Instruction	1000	5,340,557				78,200				
103	103 Support Services	2000	3,010,926	722,326		559,914	133,852	o		335,818	108,163
104	104 Community Services	3000	84,545	0		0	0				
105	105 Payments to Other Districts & Governmental Units	4000	424,296	0	o	0	0	0		0	0
108	ā	2000	0	0	575,282	0	0			0	O
107	Total Direct Disbursements/Expenditures		8,860,324	722,326	575,282	559,914	212,052	0		549,144	108,163
108	B Disbursements/Expenditures for "On Behalf" Payments 2	4180	2,408,771	0	o	0	0	0		0	C
109	1		11,269,095	722,326	575,282	559,914	212,052	0	4	549,144	108,163
110	Excess of Direct Receipts/Revenues Over (Under) Direct Dishursements/Expenditures		664,668	55,337	(1,316)	149,151	31,286	226,673	57.718	53.164	(52.315)
111	1 OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	6										
113	3 Total Other Sources of Funds		0	0	0	O	0	0	0	0	O
114	4 OTHER USES OF FUNDS (8000)										
115			0	0	0	0	0	0	0	0	0
116			0	0	0	0	0	0	0	O	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2022	-	2,826,706	1,026,781	190,591	464,662	317,626	754,471	1,237,718	371.038	46.850

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

	A	В	ပ	D	Ε	щ	ව	Ξ	_	ſ	¥
-			(10)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)
8	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
က	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
Ŋ	Designated Purposes Levies (1110-1120) 7		3,230,480	556,979	383,679	222,792	93,227		55,697	599,468	55.697
9	Leasing Purposes Levy 8	1130									
7	Special Education Purposes Levy	1140				· ·					
œ	FICA/Medicare Only Purposes Levies	1150					140,196				
တ	Area Vocational Construction Purposes Levy	1160									
유	Summer School Purposes Levy	1170									
=	Other Tax Levies (Describe & Itemize)	1190	-		The same of the sa						
12	Total Ad Valorem Taxes Levied By District		3,295,023	556,979	383,679	222,792	233,423	0	55,697	599,468	55,697
5	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									9
15	Payments from Local Housing Authorities	1220					-				
16	Corporate Personal Property Replacement Taxes	1230	441,640				9.347				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
9		1	441,640	0	0	0	9,347	0	0	0	0
19	титом	1300									
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		199-1							
25	Summer Sch - Tuition from Other Districts (in State)	1322									
26	Summer Sch - Tultion from Other Sources (In State)	1323					g.				
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	A STATE OF THE PARTY OF THE PAR								
읪		1333		i.							
3	CTE - Tuition from Other Sources (Out of State)	1334									
33	4	1341		4002							
83		1342	Section of the party of the								
8		1343	391,080								
33	- 1	1344	the section of the se								
ဗ္ဗု	1	1351		944							
37	1	1352									
38	-	1353	An investment of the second								
33	1	1354									
₽	_		391,080								
41	TRANSPORTATION FEES	1400									
42		1411				AND INCOME OF THE PARTY OF THE					
43	4	1412				Address of the latest of the l					
4	4	1413									
45	Regular - Transp Fees from Co-curricular Activities (in State)	1415									
8	-	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (in State)	1421	l terring								
48	4	1422				The state of the s					
49	-	1423					,				
20	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									

RECEIVED/R	FOR THE YEAR ENDING JUNE 30, 2022
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1		¥	В	O	Q	ш	ц	9	H	-	-	×
Control Protections Protec	-			(10)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)
Cit Transpire from cotter include 2442 2442	7	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security		Working Cash		Fire Prevention & Safety
Cit Cit City and Perture (10 states) 2422 242		CTE - Transp Fees from Pupils or Parents (In State)	1431	The second secon	and a second second second second second second	the state of the s			The second secon	And the second s		
TCT Transper bear not part a created back a country of the country		CTE - Transp Fees from Other Districts (In State)	1432									
Second Comparison Compari		CTE - Transp Fees from Other Sources (in State)	1433									
Packed 1 Through Ford funding classes 2443 2444		CTE - Transp Fees from Other Sources (Out of State)	1434									
Special of Time page section clusted bit shaded 1442 Special of Time page section clusted bit shaded 1442 Special of Time page section clusted bit shaded 1443 Special of Time page section clusted bit shaded 1444 Associal Time page section clusted bit shaded 1444 <t< td=""><td></td><td>Special Ed - Transp Fees from Pupils or Parents (In State)</td><td>1441</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>		Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
Special Circulation of Section Circuit States o		Special Ed - Transp Fees from Other Districts (In State)	1442							S		
Age: - Time year for for first section of the stand of the s		Special Ed - Transp Fees from Other Sources (In State)	1443									
Add - Times from circle closed and add - Times from circle closed and add - Times from circle closed and a second and a secon		Special Ed - Transp Fees from Other Sources (Out of State)	1444				the same of the female and the same of the same of					
Add - Tranger from Chief Science (Did Science) 3452 Add - Tranger from Chief Science (Did Science) 3452 Add - Tranger from Chief Science (Did Science) 3453 Add - Tranger from Chief Science (Did Science) 3454 Add - Tranger from Chief Science (Did Science) 3454 Add - Tranger from Chief Science (Did Science) 3450	1	Adult - Transp Fees from Pupils or Parents (in State)	1451									
Apple Transprint for Color Science (i) of Stans) Apple	_	Adult - Transp Fees from Other Districts (In State)	1452				Market Statement Statement Construction Cons	7				
Add - Trends to Chine Soutine (Date	_	Adult - Transp Fees from Other Sources (in State)	1453				the President and second as position of the second	ľ				
Total Intervient State Part Par	⊢	Adult - Transp Fees from Other Sources (Out of State)	1454					* F				
2.00 2.00	_	Total Transportation Fees					0	1 00				
State to white to test the feet that the state to white the state the stat		RNINGS ON INVESTMENTS	1500									
Solution to State of Investments 250 2,524 2,526 2,526 2,2	1	interest on investments	1510	8.167		87	1 285			1,000	6	e L
2,120 Envirope on Investment 2,120 2,120 2,200 2,2	┖	Sain or Loss on Sale of Investments	1520					-		2,021	7,040	121
Signer to Pupile - LearCast	1	Total Earnings on Investments	many on the same of the same	8.167	Majerranament in the second	87	1 285		and the same of the same of the same of	PCO C	0000	25.0
Sales to Pupils - Lurch 1611 48,524 Sales to Pupils - Breakfast 1612 3,478 Sales to Pupils - A la Carte 1613 3,478 Sales to Pupils - Chiter (Describe & Itemize) 1620 3,478 Chher Food Service (Describe & Itemize) 1520 3,478 Other Food Service (Describe & Itemize) 1700 52,002 DISTRICT/SCHOOL ACTIVITY INCOME 1711 27,329 Admissions - Athletic 1771 27,329 Admissions - Athletic 1770 9,855 Book Store Sales 1770 9,855 Other District/School Activity Revenue (Describe & Itemize) 1790 2,697 Student Activity Funds Revenues 1770 39,881 Total District/School Activity Income (with Student Activity Funds) 1800 340,938 Total District/School Activity Income (with Student Activity Funds) 1811 44,100 Rentals - Summer School Textbooks 1821 340,938 Total District/School Activity Income (with Student Activity Funds) 1821 340,938 Rentals - Summer School Textbooks 1821 340,938	ü	OD SERVICE	1600					The second		77077	7,040	TST
Sales to Pupils - A learned		Colombia Danilla Landila	1000	1								
Sales to Pupils - Instantants 1612 Sales to Pupils - Ale Cartants 1613 Sales to Pupils - Ale Cartes 2,162 Sales to Pupils - Ale Carte (Describe & Itemize) 1630 Sales to Pupils - Ale Carte 1,620 Sales to Adults 1,620 Chher Food Service 1,620 DISTRUCT/SCHOOL ACTIVITY INCOME 1,720 Admissions - Athletic 1,720 Admissions - Athletic 1,720 Admissions - Christ (Describe & Itemize) 1,720 Rea 1,720 Book Store Sales 1,720 Other District/School Activity Revenue (Describe & Itemize) 1,720 Student Activity Funds Revenues 1,720 Total District/School Activity Income (with Student Activity Funds) 39,831 Total District/School Activity Income (with Student Activity Funds) 340,938 Total District/School Activity Income (with Student Activity Funds) 1810 Rentals - Adult/Continuing Education Textbooks 1823 Rentals - Adult/Continuing Education Textbooks 1823 Sales - Adult/Continuing Education Textbooks 1823 Sales - Adult	1	Sales to rupus - tuncn	TTGT	48,524								
Sales to Pupils - A is Carte 1613 Sales to Pupils - Other (Describe & Itemize) 1614 Sales to Adults 1620 3,478 Other Food Service (Describe & Itemize) 1620 52,002 Total Food Service (Describe & Itemize) 1700 52,002 DISTRICT/SCHOOL ACTIVITY INCOME 1711 27,329 Admissions - Athletic 1771 27,329 Admissions - Other (Describe & Itemize) 1770 9,855 Book Store Sales Other District/School Activity Revenue (Describe & Itemize) 1770 9,855 Other District/School Activity Income (without Student Activity Funds) 1799 301,057 Student Activity Funds Revenues 1790 2,697 Student Activity Funds Revenue 1800 39,881 Total District/School Activity Income (without Student Activity Funds) 181 340,938 Total District/School Activity Income (with Student Activity Funds) 181 34,100 Rentals - Regular Textbooks 1823 34,100 Rentals - Summer School Textbooks 1823 32 Sales - Adult/Continuing Education Textbooks 1823	1	Sales to Pupils - Breakfast	1612									
Sales to Pupils - Other (Describe & Itemize) 1674 Sales to Pupils - Other (Describe & Itemize) 1670 3,478 Chthe Food Service (Describe & Itemize) 1670 52,002 DISTRICT/SCHOOL ACTIVITY INCOME 1771 27,329 Admissions - Athletic 1771 27,329 Admissions - Athletic 1770 9,855 Book Store Sales 1770 9,855 Book Store Sales 1770 2,697 Store Instrict/School Activity Revenue (Describe & Itemize) 1770 2,697 Student Activity Funds Revenues 1770 2,697 Student Activity Income (with Student Activity Funds) 39,881 Total District/School Activity Income (with Student Activity Funds) 340,938 Rentals - Regular Textbooks 1813 340,938 Rentals - Adult/Continuing Education Textbooks 1822 340,938 Rentals - Summer School Textbooks 1822 340,938 Rentals - Summer School Textbooks 1822 340,938 Sales - Adult/Continuing Education Textbooks 1822 340,938 Sales - Adult/Continuing Education Textbooks	71 5	Sales to Pupils - A la Carte	1613	and the second second								
Sales to Adultis 3,478 Other Food Service (Describe & Itemize) 1620 3,478 Total Food Service (Describe & Itemize) 1700 52,002 DISTRICT/SCHOOL ACTIVITY INCOME 1711 27,329 Admissions - Athletic 1771 27,329 Admissions - Other (Describe & Itemize) 1770 9,855 Book Store Sales 1770 9,855 Total District/School Activity Income (with Student Activity Funds) 1890 2,697 Rentals - Summer School Activity Income (with Student Activity Funds) 1810 39,881 Text Dock Income 1813 340,938 Rentals - Adult/Continuing Education Textbooks 1823 340,938 Rentals - Summer School Textbooks <th< td=""><td>+</td><td>Sales to Pupils - Other (Describe & Itemize)</td><td>1614</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	+	Sales to Pupils - Other (Describe & Itemize)	1614									
Other Food Service (Describe & Itemize) Other Food Service 52,002 Prost Food Service 1700 52,002 DISTRICT/SCHOOL ACTIVITY INCOME 1711 27,329 Admissions - Athletic 1712 27,329 Admissions - Athletic 1773 9,855 Ress Book Store Sales 1770 9,855 Book Store Sales 1770 2,657 Student Activity Revenue (Describe & Itemize) 1770 2,657 Student Activity Funds Revenues 1770 39,881 Total District/School Activity Income (with Student Activity Funds) 1810 34,100 Rentals in Strict (School Activity Income (with Student Activity Funds) 1811 44,100 Rentals - Regular Textbooks 1812 44,100 Rentals - Adult/Continuing Education Textbooks 1823 1823 Sales - Adult/Continuing Education Textbooks 1823 1823 Sales - Adult/Contributing Education Textbooks 1823 1823 Sales - Adult/Contributing Education Textbooks 1823 1823 Cales - Adult/Contributing Education Textbooks 1823	4	Sales to Adults	1620	3,478								
Total Food Service 52,002 DISTRICT/SCHOOL ACTIVITY INCOME 1700 52,002 Admissions - Athletic 1711 27,329 Admissions - Other (Describe & Itemize) 1719 9,855 Book Store Sales 1720 9,855 Book Store Sales 1720 9,855 Chter District/School Activity Revenue (Describe & Itemize) 1770 2,697 Student Activity Funds Revenues 1770 2,697 Student Activity Funds Revenue 1790 2,697 Total District/School Activity Income (with student Activity Funds) 1893 340,938 Total District/School Activity Income (with Student Activity Funds) 1811 44,100 Rentals - Regular Textbooks 1813 44,100 Rentals - Other (Describe & Itemize) 1823 1823 Sales - Regular Textbooks 1823 1823 Sales - Adult/Continuing Education Textbooks 1823 1823 Sales - Adult/Continuing Education Textbooks 1823 1823 Chher (Describe & Itemize) 1823 1820 Chher (Describe & Itemize) 1823 <td></td> <td>Other Food Service (Describe & Itemize)</td> <td>1690</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		Other Food Service (Describe & Itemize)	1690									
Admissions - Athletic Admissions - Athletic Admissions - Athletic Admissions - Athletic Admissions - Other (Describe & Itemize) Fees Book Store Sales Other District/School Activity Revenue (Describe & Itemize) Student Activity Funds Revenue (Describe & Itemize) Total District/School Activity Income (without Student Activity Funds) Total District/School Activity Income (with Student Activity Funds) Sentals - Regular Textbooks Rentals - Summer School Textbooks Rentals - Adult/Continuing Education Textbooks Sales - Adult/Continuing Student Activity Education Textbooks Sales - Adult/Continuing Education Textbooks Sales - Adult/Continuing Education Textbooks Sales - Adult/Continuing Studentice Other (Describe & Itemize) Other (Describe & Itemize) Other (Describe & Itemize)		Total Food Service		52,002								
Admissions - Athletic Admissions - Athletic 1711 27,329 Admissions - Other (Describe & Itemize) 1770 9,855 Book Store Sales 1770 2,697 Other District/School Activity Revenue (Describe & Itemize) 1790 2,697 Student Activity Funds Revenues 1790 2,697 Student Activity Funds Revenues 340,038 301,057 Total District/School Activity Income (with Student Activity Funds) 340,938 340,938 TextBOOK INCOME 1811 44,100 Rentals - Regular Textbooks 1822 36,821 Rentals - Summer School Textbooks 1822 1822 Sales - Regular Textbooks 1822 1822 Sales - Summer School Textbooks 1822 1822 Sales - Adult/Continuing Education Textbooks 1822 1822 Sales - Adult/Continuing Education Textbooks 1822 23es - Adult/Continuing Education Textbooks Sales - Adult/Continuing Education Textbooks 1829 24,100 Cother (Describe & Itemize) 1820 44,100	_	STRICT/SCHOOL ACTIVITY INCOME	1700									
Admissions - Other (Describe & Itemize) 1719 9,855 Book Store Sales 1720 9,855 Other District/School Activity Revenue (Describe & Itemize) 1720 2,697 Student Activity Funds Revenues 1799 30,057 Total District/School Activity Income (with Student Activity Funds) 340,938 Total District/School Activity Income (with Student Activity Funds) 340,938 Total District/School Activity Income (with Student Activity Funds) 340,938 Rentals: Regular Textbooks 1811 44,100 Rentals: Adult/Continuing Education Textbooks 1823 1822 Rentals: Other (Describe & Itemize) 1822 1822 Sales - Summer School Textbooks 1822 1823 Sales - Adult/Continuing Education Textbooks 1822 1823 Sales - Adult/Continuing Education Textbooks 1823 1829 Sales - Adult/Continuing Education Textbooks 1829 1829 Cother (Describe & Itemize) 1890 44,100	77	Admissions - Athletic	1711	27,329								
Book Store Sales		Admissions - Other (Describe & Itemize)	1719									
Book Store Sales 1730 Other District/School Activity Revenue (Describe & Itemize) 1790 2,697 Student Activity Funds Revenues 1799 30,057 Total District/School Activity Income (with Student Activity Funds) 39,881 Total District/School Activity Income (with Student Activity Funds) 340,938 Total District/School Activity Income (with Student Activity Funds) 1811 44,100 Rentals - Regular Textbooks 1812 44,100 Rentals - Adult/Continuing Education Textbooks 1823 1822 Sales - Regular Textbooks 1823 1822 Sales - Summer School Textbooks 1822 1823 Sales - Mult/Continuing Education Textbooks 1822 1823 Sales - Summer School Textbooks 1823 1823 Sales - Summer School Textbooks 1823 1829 Other (Describe & Itemize) 1890 44,100		Fees	1720	9,855	the party of the Period of the same or some an improvement							
Other District/School Activity Revenue (Describe & Itemize) 1790 2,697 Student Activity Funds Revenues 1799 30,057 Total District/School Activity Income (with Student Activity Funds) 39,881 Total District/School Activity Income (with Student Activity Funds) 1800 340,938 TEXTBOOK INCOME 1811 44,100 Rentals - Regular Textbooks 1812 44,100 Rentals - Adult/Continuing Education Textbooks 1819 1819 Sales - Regular Textbooks 1822 1822 Sales - Adult/Continuing Education Textbooks 1822 2 Sales - Adult/Continuing Education Textbooks 1823 1823 Sales - Adult/Continuing Education Textbooks 1823 2 Sales - Adult/Continuing Education Textbooks 1823 2 Sales - Adult/Continuing Education Textbooks 1823 2 Cother (Describe & Itemize) 1890 44,100	Ш	Book Store Sales	1730	The same of the sa	The same of the sa							
Student Activity Funds Revenues Student Activity Funds Revenues 1799 301,057 Total District/School Activity Income (with Student Activity Funds) 1800 34,038 TOTAL DISTRICT/School Activity Income (with Student Activity Funds) 1800 340,938 TEXTBOOK INCOME 1811 44,100 Rentals - Regular Textbooks 1812 44,100 Rentals - Summer School Textbooks 1813 84,100 Rentals - Other (Describe & Itemize) 1813 82 Sales - Regular Textbooks 1822 82 Sales - Adult/Continuing Education Textbooks 1822 82 Sales - Adult/Continuing Education Textbooks 1823 82 Sales - Adult/Continuing Education Textbooks 1823 82 Sales - Adult/Continuing Education Textbooks 1823 82 Chher (Describe & Itemize) 1820 1820 Chher (Describe & Itemize) 1890 44,100		Other District/School Activity Revenue (Describe & Itemize)	1790	2,697								
Total District/School Activity Income (with out Student Activity Funds) 39,881 Total District/School Activity Income (with Student Activity Funds) 1800 340,938 TEXTBOOK INCOME 1811 44,100 Rentals - Regular Textbooks 1821 44,100 Rentals - Summer School Textbooks 1813 1821 Rentals - Other (Describe & Remize) 1822 282 Sales - Regular Textbooks 1822 282 Sales - Adult/Continuing Education Textbooks 1822 282 Sales - Adult/Confinuing Education Textbooks 1823 282 Sales - Adult/Confinuing Education Textbooks 1829 282 Sales - Adult/Confinuing Education Textbooks 1829 282 Cother (Describe & Itemize) 1890 44,100 Total Textbook Income 44,100		Student Activity Funds Revenues	1799	301,057								
Torial District/School Activity Income (with Student Activity Funds) 1800 Rentals - Regular Textbooks 1811 Rentals - Regular Textbooks 1812 Rentals - Summer School Textbooks 1813 Rentals - Adult/Continuing Education Textbooks 1819 Sales - Regular Textbooks 1822 Sales - Summer School Textbooks 1822 Sales - Adult/Confinuing Education Textbooks 1822 Sales - Adult/Confinuing Education Textbooks 1823 Sales - Adult/Confinuing Education Textbooks 1829 Cother (Describe & Itemize) 1829 Other (Describe & Itemize) 1890 Total Textbook Income 1890		Total District/School Activity Income (without Student Activity Funds)		39,881								
Rentals - Regular Textbooks 1811	1	Total District/School Activity Income (with Student Activity Funds)		340,938								
Rentals - Regular Textbooks 1811 Rentals - Summer School Textbooks 1812 Rentals - Adult/Continuing Education Textbooks 1813 Rentals - Other (Describe & Itemize) 1819 Sales - Regular Textbooks 1821 Sales - Summer School Textbooks 1822 Sales - Adult/Confiniting Education Textbooks 1823 Sales - Adult/Confiniting Education Textbooks 1829 Other (Describe & Itemize) 1890 Total Textbook Income 1890	-	KTBOOK INCOME	1800									
Rentals - Summer School Textbooks 1812 Rentals - Adult/Continuing Education Textbooks 1813 Rentals - Adult/Continuing Education Textbooks 1819 Sales - Summer School Textbooks 1822 Sales - Summer School Textbooks 1822 Sales - Adult/Continuing Education Textbooks 1823 Sales - Adult/Continuing Education Textbooks 1823 Cales - Chher (Describe & Itemize) 1829 Other (Describe & Itemize) 1890 Total Textbook Income 1890		Rentals - Regular Textbooks	1811	44,100								
Rentals - Adult/Continuing Education Textbooks 1813 Rentals - Other (Describe & Itemize) 1819 Sales - Regular Textbooks 1821 Sales - Summer School Textbooks 1822 Sales - Adult/Continuing Education Textbooks 1823 Sales - Other (Describe & Itemize) 1829 Other (Describe & Itemize) 1890 Total Textbook Income 1800		Rentals - Summer School Textbooks	1812	And the same of th								
Rentals - Other (Describe & Itemize) 1819 Sales - Regular Textbooks 1821 Sales - Summer School Textbooks 1822 Sales - Adult/Continuing Education Textbooks 1823 Sales - Adult/Continuing Education Textbooks 1829 Other (Describe & Itemize) 1829 Total Textbook Income 1880		Rentals - Adult/Continuing Education Textbooks	1813	AND								
Sales - Regular Textbooks 1821 Sales - Summer School Textbooks 1822 Sales - Adult/Continuing Education Textbooks 1823 Sales - Adult/Continuing Education Textbooks 1823 Sales - Other (Describe & Itemize) 1829 Other (Describe & Itemize) 1890 Total Textbook Income 1890		Rentals - Other (Describe & Itemize)	1819									
Sales - Summer School Textbooks 1822 Sales - Adult/Continuing Education Textbooks 1823 Sales - Other (Describe & Itemize) 1829 Other (Describe & Itemize) 1890 Total Textbook Income 1890		Sales - Regular Textbooks	1821	Miles for the control of the control								
Sales - Adult/Continuing Education Textbooks 1823 Sales - Other (Describe & Itemize) 1829 Other (Describe & Itemize) 1890 Total Textbook (income 1890	-	Sales - Summer School Textbooks	1822									
Sales - Other (Describe & Itemize) 1829 Other (Describe & Itemize) 1890 Total Textbook Income		Sales - Adult/Continuing Education Textbooks	1823									
Cther (Describe & Itemize) Total Textbook Income	_!	Sales - Other (Describe & Itemize)	1829									
Total Textbook Income		Other (Describe & Itemize)	1890									
	_	Total Textbook Income		44,100								

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

2 OTHER REB 99 OTHER RED 99 Impact I 100 Services 1100 Proceed 1105 School I 1109 Other I 1109 Other I 1109 Other I 111 Total RE 111 Total RE 111 Total RE 111 Total RE 112 Other I 113 Other I 114 Flow-thh 115 Other II 116 Other I 117 Total RE 118 Other I 119 Other I 1109 Other I 1109 Other I 1109 Other I 111 Total RE 111 Total RE 111 Total RE 111 Total RE 111 Total RE 111 Total RE	- Description (Enter Whole Dollars)		(10)	foot)				
5		-	fam.	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)
5		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
	OTHER REVENUE FROM LOCAL SOURCES	1900			The state of the s	-	many factors to take the district of the same of the s	the provincement on the total and the same			The same and the late of the same and the sa
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		1910	1,800								
# # # # # # # # # # # # # # # # # # # #	Contributions and Donations from Private Sources	1920	11,013								
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Impact Fees from Municipal or County Governments	1930	The Charles of Section States of Section 19 19 19 19 19 19 19 19 19 19 19 19 19	Township and Company and Co. Co. Co.							
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Services Provided Other Districts	1940	And the second s	the second secon							
5	Refund of Prior Years' Expenditures	1950	33,103								
5	Payments of Surplus Moneys from TIF Districts	1960	1							Committee of American Spirit Control of Cont	
5	Drivers' Education Fees	1970	5,100								
5	Proceeds from Vendors' Contracts	1980									
5	School Facility Occupation Tax Proceeds	1983			190,200			226,398			Carlotte and Assess to the Control of the Control o
5	Payment from Other Districts	1991	and the state of t								
5	Sale of Vocational Projects	1992									
5	Other Local Fees (Describe & Itemize)	1993							1		
5	Other Local Revenues (Describe & Itemize)	1999	11,903	009		The same of the contract of the same of th	to the statement of the				
5	Total Other Revenue from Local Sources		62,919	009	190,200	0	0	226,398	0	0	0
5	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	4,334,812	558,253	573,966	224,177	243,338	226,673	57,718	602,308	55.84
5	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	000 100 1								
5		-	4,635,869		The state of the s	The same of the sa	The second secon	Contract of the last of the la			
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
5	Flow-through Revenue from State Sources	2100									
5	Flow-through Revenue from Federal Sources	2200	The later of the later and parameters for a suff Square	take any o and this advance party and a facilities and							
5	Other Flow-Through (Describe & Itemize)	2300		THE RESERVE THE PROPERTY OF THE PERSON STATES AND PERSONS ASSESSED.			California 14 51 Me. C. T. A. Company of Co.				
118 119 UNRESTRI	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
119 UNRESTRIK	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
11	Poldence Based Funding Formula (Section 18-8.15)	3001	2 085 778	219 410		100 705			1		
1_	Reorganization Incentives (Accounts 3005-3021)	3005			The state of the s				1		
101	General State Aid - Fast Growth District Grant	3030							li.		
	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099					Separate designation of the separate of the se		.1		
124 Total Ur	Total Unrestricted Grants-In-Aid		2,085,778	219,410	0	109,705	0	0	1 5	0	0
125 RESTRICTE	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126 SPECIAL	SPECIAL EDUCATION										
127 Special I	Special Education - Private Facility Tultion	3100									
128 Special I	Special Education - Funding for Children Requiring Sp Ed Services	3105				Commence of the Control of the Contr					
129 Special B	Special Education - Personnel	3110				The state of the s					
130 Special B	Special Education - Orphanage - Individual	3120	277,734						41		
131 Special 6	Special Education - Orphanage - Summer Individual	3130	9,664			The second second					
132 Special 6	Special Education - Summer School	3145				The second of second second second					
	Special Education - Other (Describe & Itemize)	3199	and the same of the same of the same								
134 Total Sp	Total Special Education		287,398	0		0					
135 CAREER	CAREER AND TECHNICAL EDUCATION (CTE)										ű
136 CTE - Te	CTE - Technical Education - Tech Prep	3200									
1	CTE - Secondary Program Improvement (CTEI)	3220					Special and the same of the sa				
138 CTE-WECEP	CEP	3225					7				
	CTE - Agriculture Education	3235	10,220								
140 CTE - Ins	CTE - Instructor Practicum	3240			8						

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

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

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	1	(10)	(20)	(30)		(20)	(60)	1021	100/	۷ اوما
Description (Enter Whole Dollars)	Acct #	Edu	Operations &	Debt Services	ation	sal Social	Capital Projects	Working Cash	Tort	Fire Prevention &
_	and the second s	The property and Appendix and A			Sec	Security	The second secon			Sarety
J	3270	0			and the contents of the contents	-				
- (329	The state of the s	-		or (per) proces with the					
143 Total Career and Technical Education		10,220	0			0				
144 BILINGUAL EDUCATION										3
145 Bilingual Ed - Downstate - TPI and TBE	3305	10.								
146 Bilingual Education Downstate - Transitional Bilingual Education	3310	0								
147 Total Bilingual Ed		0			Control of the Contro	0				
148 State Free Lunch & Breakfast	3360	8,47								
149 School Breakfast Initiative	3365	- Constitution of the Cons								
150 Driver Education	3370	019,11	the control of the control of a second of the control of the contr							
151 Adult Ed (from ICCB)	3410	-								
152 Adult Ed - Other (Describe & Itemize)	3499	9			The state of the s	the face when the control of the con		The second secon		
153 TRANSPORTATION										
154 Transportation - Regular and Vocational	3500	0			266.245	1				
155 Transportation - Special Education	3510	0			108,938	And the state of t				
156 Transportation - Other (Describe & Itemize)	3599	6	A SA A SA		The state of the s	-				
157 Total Transportation		0	0		375,183	0				
158 Learning Improvement - Change Grants	3610	0 [
159 Scientific Literacy	3660	0								
160 Truant Alternative/Optional Education	3692									
161 Early Childhood - Block Grant	3705	5 142,078								
162 Chicago General Education Block Grant	3766	9	4							
163 Chicago Educational Services Block Grant	3767	7								
	3775	2								
165 Technology - Technology for Success	3780	0								The second secon
	3815	10			the second control of					
Ш	3825	2								
	3920	O.								
169 School Infrastructure - Maintenance Projects	3925	5	Company of the State of the Sta							
170 Other Restricted Revenue from State Sources (Describe & Itemize)	3999	9 46,227								
171 Total Restricted Grants-In-Aid		505,955	0	c	375,183	0	ō	0	0	
172 Total Receipts from State Sources	3000	2,591,733	219,410	0	484,888	o	0	0	0	0
173 RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										£.,
174 UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)	4001-4009)									
1 . 1	4001	1								
Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & 176 Hambe)	cribe & 4009	6			The state of the s	II ACI ACI LI L'ACIA CANADA L'		in Take a between the		
1		0	0	0	0	0	C	0	C	0
178 RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)	45-4090)						,	>	•	
179 Head Start	4045	8								
	4050	0								
181 MAGNET		0	mineral and the second		and the state of t					
Other Restricted Grants-in-Aid Received Directly from the Federal Govt (Describe & 182) Itemize)	scribe & 4090		-							
183 Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		O state of the sta	10	0			0

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

Page 14

	A	В	ပ	٥	Ш	ш	O	H		7	×
			(10)	(20)	(30)	(40)	(20)	(60)	(20)	(80)	(06)
N	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
- 4	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)	4999)					of party or distance of the second or distance or distance of the second or distance of the second or distance or distan		The part of the latest and the lates	And the state of t	
185	ппел										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105				Annual to the party of the part	of an dynamics in any self-alone way the file				
188	3	4107		Alberta deservation and the state of the sta			-				
189	Title V - Other (Describe & Itemize)	4199		State of control or manufacture and the control of the control		to get a control of the control of t					
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200	Service and the service and th								
193	National School Lunch Program	4210	339,178								
194	Special Milk Program	4215	manager of manager of tenders and manager of the								
195	School Breakfast Program	4220	109,858						10		
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226	A STATE OF THE PERSON NAMED IN COLUMN								
198	Fresh Fruits & Vegetables	4240	Annual recognition of the national recognition of the second								
199	Food Service - Other (Describe & Itemize)	4299									
000	Total Food Service		449,036				0				
201	TIME!										
202	Title I - Low Income	4300	183,336								
203	Title I - Low Income - Neglected, Private	4305		Inc. of the Westinger. As about							
204	1	4340		Comment Company of St Company		and the state of t	And or named the Angelogy of the Control of the Con				
205	- 1	4399									
206	Total Title i		183,336	0		0	0				
207											
208	1	4400	22,408	the special vide by many many that can exist a "frameway many		C. Princeton and the same of t					
508	- 1	4421	and the second second second second	Principle and the state of the							
210	Title IV - Other (Describe & Itemize)	4499									
211	Total Title IV		22,408	0		0	0				
212	FEDERAL - SPECIAL EDUCATION										
213	Fed - Spec Education - Preschool Flow-Through	4600	2,677				The state of the s				
214	- 1	4605					The second second second				
215		4620	231,919	per year year mana ame antone, annadan an		The state of the s	and the state of t				
216	_	4625					Commission of the Commission o				
217	1	4630				The second secon	The second secon				
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4633	737 596	0			c				
2000						2					
200	Ontine Title 1115 Toch Oren	0770									
222	CTE. Other (Detribe & Remits)	00//V		the way on Arms as an Arms and			distribution of the second second				
223	Total CTE - Perkins		0	0			0				
224	Federal - Adult Education	4810									
225	ARRA - General State Aid - Education Stabilization	4850		Light To A land							
226	ARRA - Title I - Low Income	4851		and Application and Application on							Annual States of Section (1997)
227	ARRA - Title I - Neglected, Private	4852	The same of the sa	The state of the s		The second secon	American de Americ				
228	ARRA - Title I - Delinguent, Private	4853	ANGEL CONTRACTOR AND ANGEL CONTRACTOR CONTRA	The second secon							Control of the Contro
229	ARRA - Title I - School Improvement (Part A)	4854	property of the Salaton open property to the salaton agency.	Management of February (New Yorks) and Personal States of the Person	the second of the second secon	The state of the s	-				
230	ARRA - Title I - School Improvement (Section 1003g)	4855	At a see Table , and year of year and see the second of continuous of the second	The second secon						Annual Company of the	
231	ARRA - IDEA - Part B - Preschool	4856									

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

Printed Date: 10/12/2022 11-087-0210-26_AFR22

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

Fire Prevention & Safety

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

55,848

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

Windle Dolland Figured Transport (4000) (4000) (5000)		V	20	v	۵	ш	ц.	_O	I		-	¥	
Note the present of	- 0	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 Fourtoment	(800) Termination Benefits	(900) Total	Budget
Part	1 60	10 - EDUCATIONAL FUND (ED)											
Part	T	INSTRUCTION (ED)	1000										
State Stat	2	Regular Programs	1100	2,410,094	584,987	41,996	261,991	26,172				3,327,015	3,345,310
State of the control of the	9 1	Tuition Payment to Charter Schools PresK Programs	1115	50.418	22 339	387	177					0	244.00
Apped Expension Property NATION 222 3,548 3,640 4,640 <t< td=""><td>. 00</td><td>Special Education Programs (Functions 1200-1220)</td><td>1200</td><td>763,401</td><td>195,750</td><td>147</td><td>9,650</td><td>17.241</td><td>The same of the sa</td><td></td><td></td><td>986.189</td><td>1</td></t<>	. 00	Special Education Programs (Functions 1200-1220)	1200	763,401	195,750	147	9,650	17.241	The same of the sa			986.189	1
Particular description 150 21,120 21,220 21,220 26,00 26	6	Special Education Programs Pre-K	1225									0	
Particularie (Indicate Properties 1277) Particularie (Indicate Properties	9	Remedial and Supplemental Programs K-12	1250		38,243		646		and the second s			170,777	171,227
Control Property Control Pro	7	Remedial and Supplemental Programs Pre-K	1275	parameter and a second section of the second	Market Strategies of Control of C	to amount of the state of the s	are commissions to your case	The second secon	and the state of t			0	
Particular Particula	12	Adult/Continuing Education Programs	1300									0	
Section Content Property 1988 1988 1989 1	3	CTE Programs	1400	106,832	26,620	A STATE OF THE PERSON NAMED IN COLUMN NAMED IN	6,091	299	The second secon			140,205	-
Column C	4	Interscholastic Programs	1500	121,810	000,6	19,869	34,919	1,200	6,107			192,905	
State Stat	2	Summer School Programs	1600	57,506	4,018							61,524	
Part	9	Gifted Programs	1650	1,710	153							1,863	
Particularity of Colorador Programme 2000 20,475 13,250	= :	Driver's Education Programs	1700	19,534	5,449	143	870					25,996	
Per Proposition Proposition 2000 20,125	200	Bilingual Programs	1800				A Milana Adamsa Assa	The second secon	and an individual of the special factors and			0	
Page for Control Con	10	Truant Alternative & Optional Programs	1900	60,475	13,380	and the contract of the contract of	policy approach and column on a	A STATE OF THE PERSON NAMED IN	The second secon			73,855	
Second Exception Section Vision From Figure 2 Page 1987 Second Exception Page 1987 Second Excepti	R	Pre-K Programs - Private Tuition	1910									0	
Special function frequency (1992) Special function function frequency (1992) Special function fu	7	Regular K-12 Programs - Private Tuition	1911									0	
Secular Programs (2.1 Thinke) 3.13.3 Proceedings of Page 1987 Proceedings of Page	77	Special Education Programs K-12 - Private Tuition	1912						The second name of the second			0	
Permedial/displacement Programs (2-1-)-fronte Mallon (2-1-)-fronte Mal	23	Special Education Programs Pre-K - Tuition	1913									0	
Particularity programs Particularity Par	24	Remedial/Supplemental Programs K-12 - Private Tultion	1914									0	
CTT Programmer Product Neuronary - Product N	25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
Colument Services Colu	58	Adult/Continuing Education Programs - Private Tuition	1916									0	
Internacional Property Prope	27	CTE Programs - Private Tuition	1917						The second second second			0	
Statistic Programs: Protect Indicates Indica	88	Interscholastic Programs - Private Tuition	1918									0	
State Stat	23	Summer School Programs - Private Tuition	1919									0	
Timinatal Importance	8	Gifted Programs - Private Tuition	1920									0	
Transit Number of State Page Pa	3	Bilingual Programs - Private Tuition	1921									0	
Subportise statement of the statem	32	Truants Alternative/Optional Ed Progms - Private Tuition	1922									0	
Total instruction Without Standard	83	Student Activity Fund Expenditures	1999						276,313			276,313	
Trapi Introducion Watch Studion Activity Family 1000 3,735,688 899,539 62,542 314,538 45,725 284,136 0 0 5,340,557 5,340,5	34	Total Instruction 10 (without Student Activity Funds)	1000		899,939	62,542	314,938	45,275	7,882		0	5,064,244	
Support SERVICES, FERNICES, FERNI	33	Total Instruction 30 (with Student Activity Funds)	1000		899,939	62,542	314,938	45,275	284,195		0	5,340,557	
Support SerVICES - PulpILS STATE TASE TASE <t< td=""><td></td><td>SUPPORT SERVICES (ED)</td><td>2000</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>		SUPPORT SERVICES (ED)	2000										
Attendence & Social Work Services Attendence & Social Work Services 75.23 75.24 75.24 75.24 75.24 75.24 1.864 1.456 997 9.365.2 2.328,852.2 2.328,852.2 2.328,852.2 2.328,852.2 2.328,852.2 2.328,852.2 3.328,822.2 3.328,822.2 3.328,822.2 3.328,822	37	SUPPORT SERVICES - PUPILS											
Controlleres Services 2220 181,577 53,885 1,864 1,456 997 228,862	38	Attendance & Social Work Services	2110	7,523	54	788						8,365	13,728
Health Services 143 36 784 15,162 997 97 97 97 Psychological Services 2140 77,834 13,212 2,666 97 97 97 97 Psychological Services 2150 57,834 13,811 2,666 97 97 17,699 17,696 97 17,699 17,696 17,6	39	Guidance Services	2120		53,865	1,864	1,456					238,862	
Psychological Services 240 57,854 13,811 34 77,659 77,659 Sychological Services 210 57,854 13,811 2,655 2,666 77,659 77,659 Special Vescribe R Intentics) 210 26,524 2,655 19,318 997 0 0 352,871 3,666 Other Support Services - Pupils 220 22,530 1,43,968 3,44 2,655 1,534 35,745 0 0 0 352,871 35,666 Total Support Services - Pupils 2220 1,43,968 3,444 4,564 54,313 0 0 0 0 352,871 35,871 35,871 35,871 35,871 43,308 44,308 36,874 44,330 44,431 44,431	4	Health Services	2130	14,336	784		15,162	766		Principal Control of the Control of	With the state of	31,279	
Other Support Services 2150 57,854 13,811 34 71,599 71,599 Other Support Services 22,666 19,318 26,666 19,318 997 0 0 352,871 35,666 Other Support Services - Pupils 2100 26,1390 68,514 2,656 19,318 997 0 0 352,871 35,666 Total Support Services - Pupils 2220 26,1390 68,514 2,656 19,318 997 0 0 352,871 35,287 <td>4</td> <td>Psychological Services</td> <td>2140</td> <td></td> <td></td> <td></td> <td>C. Company of the Com</td> <td>the state of the s</td> <td></td> <td>and the second second of the second s</td> <td>Contract of the Contract of th</td> <td>0</td> <td></td>	4	Psychological Services	2140				C. Company of the Com	the state of the s		and the second second of the second s	Contract of the Contract of th	0	
Other Support Services - Pupils (Describe & Itemite) 2,566 Other Support Services - Pupils (Describe & Itemite) 2,565 19,318 997 0 2,566 Total Support Services - Pupils 2100 261,390 68,514 2,652 19,318 997 0 0 352,871 352,8	42	Speech Pathology & Audiology Services	2150	57,854	13,811		34					71,699	
Total Support Services - Pupilis Total Support Services - Instructional Staff Total Support Services Total Support Services - Instructional Staff Total Support Services Total Suppo	8	Other Support Services - Pupils (Describe & Itemize)	2190				2,666		-		B. T. D.	2,666	
Support SENTING INSTRUCTIONAL STAFF 449308 <td>4</td> <td>Total Support Services - Pupils</td> <td>2100</td> <td>261,390</td> <td>68,514</td> <td>2,652</td> <td>19,318</td> <td>799</td> <td>0</td> <td></td> <td>0</td> <td>352,871</td> <td></td>	4	Total Support Services - Pupils	2100	261,390	68,514	2,652	19,318	799	0		0	352,871	
Puppovement of Instruction Services 2210 29,925 7,423 11,371 589 94,9308 94,9308 94,9308 94,9308 94,9308 94,9308 94,9308 94,9308 94,9308 94,9308 94,9308 92,030 92,9308	45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
Educational Media Services 2220 143,988 34,444 91,994 53,724 6 7 45 7 45 7 45 45 45 45 45 45 45 45 45 45 45 45 45 45 45 45 45 45 46 </td <td>46</td> <td>Improvement of Instruction Services</td> <td>2210</td> <td>25,925</td> <td>7,423</td> <td>11,371</td> <td>589</td> <td></td> <td></td> <td></td> <td></td> <td>49,308</td> <td></td>	46	Improvement of Instruction Services	2210	25,925	7,423	11,371	589					49,308	
Assessment & Testing 45 Assessment & Testing 45	47	Educational Media Services	2220	143,988	34,444	91,994	53,724		Allega de la companya de la capacidade d			324,150	m
Total Support Services - Instructional Sarff 133,413 41,867 103,410 54,313 0 0 0 0 373,503 2 Support SERVICES - GENERAL ADMINISTRATION Board of Education Services 2320 129,341 24,747 3,973 4,451 30 30 30 34,771 Becautive Administration Services 2330 129,341 24,747 3,973 4,451 30 30 30 30 30 30 30 3	48	Assessment & Testing	2230			45		The second secon		The state of the s		45	
Support SERVICES - GENERAL ADMINISTRATION 4,407 4 20,765 595 9,000 34,771 Board of Education Services 2320 129,341 24,747 3,973 4,451 30 162,842 Special Area Administration Services 2330 2361, 0 0 0 0 Tool Immunity Services 2361, 24,747 24,747 24,747 0 0 0 0 0	49	Total Support Services - Instructional Staff	2200		41,867	103,410	54,313	0	0	0	0	373,503	
Board of Education Services 2310 4,407 4 20,765 595 9,000 34,771 Executive Administration Services 2320 129,341 24,747 3,973 4,451 30 162,842 Special Area Administration Services 2361, 2361, 0 0 0 0 Tool Immunity Services 2361, 24,747 24,747 24,747 24,747 0	20	SUPPORT SERVICES - GENERAL ADMINISTRATION											
Executive Administration Services 2320 129,341 24,747 3,973 4,451 330 152,842 Special Area Administration Services 2361, 0 0 0 0 Tool Immunity Services 2365, 2365, 0	51	Board of Education Services	2310	4.407	4	20.765	595		0000			777.72	
Special Area Administration Services 2330 0 Total Immunity Services 2365, 0<	52	Executive Administration Services	2320	129.341	24.747	3.973	4.451	the state of the section of the sect	330			162 842	
Tort Immunity Services 2365, 32778 247790 5.7766 0 0.320 0 0.4772	53	Special Area Administration Services	2330									0	
Trail Comment Carbon Comment Label Science C	,		2361,	The second secon	THY LAKES WHEN THE MAINTING TO THE PARKET WHICH A	and the control of th		Annah III Andrews					
The Comment Comment Comment of the C	4 4		2365	972 224	24 754	OCT AC	2002	•	0000		0	207 507	

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

Employee Purchased Supplies & Capital Outilay Other Employee Supplies & Supplies & Supplies & Capital Outilay Other Supplies & Supp		A	В	O	۵	ш	ц.	g	I		->	×	٦
Figure 5 (1971) 1971 1971 1971 1971 1971 1971 1971	-	Decretable of the Control of the United	MANAGEMENT AND	(100)	(200)	(300)	(400)	(200)	(009)	(2007)	(800)	(006)	
Column C	2	Vest, ipubli (ener wildle bollats)	Funct #	Salaries	Benefits	Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1972 1972	28	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
Control Cont	27	Office of the Principal Services	2410	389,524	99,134	11,043	13,234	8,333	3,759			525,027	514,541
1,12,12,12,12,12,12,12,12,12,12,12,12,12	8	Other Support Services - School Admin (Describe & Itemize)	2490					and the state of t		The second secon	The second secon	0	
Optication State St	9 6	iofal Support Services - School Administration si iopopit SERVICES - RINGINESS	7400	970,585	451,55	11,043	13,234	8,333	3,759	0	0	525,027	514,541
Particular Par	3 6	Direction of Business Support Services	2510										-
Particular State	62	Fiscal Services	2520	90,308	11,038	4,265	8,692	38,274				155.638	93 248
	83	Operation & Maintenance of Plant Services	2540			765,77	813	938,239				1,016,649	1,015,776
10.00 1.00	4 2	Pupil Transportation Services	2550			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					The second secon	0	
Support georges, carrier, carr	3 8	Internal Services	2570			3/0,800	10,325					387,191	275,730
Processing Secretary Control	67	Total Support Services - Business	2500	90.308	11.038	461.162	19.830	976.513	3.061		C	1 561 912	1 287 584
Interest Secret Carbon Sec	89	SUPPORT SERVICES - CENTRAL						or or or or	Toni's	The second second		770770	1,367,364
State Description of Control	69	Direction of Central Support Services	2610									d	
Information services 2820	2	Planning, Research, Development, & Evaluation Services	2620									0	
Particular Par	7	Information Services	2630									0	
Part Suppress (Secretary Content of Conten	12	Staff Services	2640		or over the state of the state		The second secon				The state of the s	0	
Market streets colored Market streets Market street	3	Data Processing Services	2660		400	The second secon						0	
Open Statistical Control Contro	4	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
MANIETY DETAILS PATENT STATES MANIETY DETAILS MANIETY DETAIL	0 1	Other Support Services (Describe & Itemize)	2900				Court Season Change of the Court of the Cour	Car average many and the contract of the contr				0	
NAMESTIC TO COMMUNITY SECURITY SECURI	$\overline{}$	Total Support Services	2000	1,048,883	245,304	603,005	111,741	985,843	16,150	0	0	3,010,926	2,897,626
Available Control State	$\overline{}$	COMMUNITY SERVICES (ED)	3000	68,524	13,754		2,267					84,545	84,956
Properties for Special State of State	_	_	4000										
Promise to the Seek belief Programs 4120 2,554 2,544	79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
### Shortent for Special Execution Programs ### \$4.00 \$9.00	8	Payments for Regular Programs	4110			Control of the Contro						0	
Promette for districtioning Estatellor Programs 4430 14,700	₩ S	Payments for Special Education Programs	4120			3,840			408,756			412,596	330,181
Payment to Cut Frequency 14,100 23,400 14,100	82	Payments for Adult/Continuing Education Programs	4130									0	
Contraction to the State of Land Contraction Contrac	3 2	Payments for CTE Programs	4140						11,700			11,700	23,400
Total Payment to Other Good Unite (In-State) 14100 19,840 14100 19,840 14100 19,840 14100 14	2 2	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			The same of the sa			the same of the sa			0,0	
Payment for Regular Potamen - Tution 22.0 Payment for Regular Potamen - Tution 22.0 Payment for Regular Potamen - Tution 22.0 Payment for Special Education Programs - Tution 22.0 Payment for Special Education Programs - Tution 22.0 Payment for Community Contigues Programs - Tution 22.0 Payment for Contigues Programs - Tution 22.0 Payment for Payment for Payment for Payment Programs - Tution 22.0 Payment for Regular Potamen - Tution 22.0 Payment for Regular Potamen - Tution 22.0 Payment for Regular Potamen - Tution 22.0 Payment for Regular - T	88	Total Payments to Other Govt Units (In-State)	4100			3 840			270.050			200 404	100
Payment for Spacial Education Programs - Tuition 4220 Payment for Spacial Education Programs - Tuition 4230 Payment for Adjustantian 4230 Payment for Adjustantian 4230 Payment for Adjustantian 4230 Payment for Adjustantian 4230 Payment for CF Programs - Tuition 4230 Payment for CF Programs - Transfers 4230 Payment for Programs - Transfers 4230 Payment for Adjust - Transfers 4230 Payment for Adjust - Transfers 4230 Payment for CF Programs 4230 Payment for CF Programs - Transfers 4230 Payment for CF Programs - Transfers 4230 Payment for CF Programs - Tra	87	Payments for Regular Programs - Tuition	4210								e Clare	0	Topics
Payments for Adult/Continuing Education Programs - Tuition 4230 Payments for Continuing Selection Programs - Tuition 4230 Payments for Cother Programs - Transfers 4230 Payments for Selection Programs - Transfers 4230 Payments for Adult Programs - Transfers 4230 Payments for Adult Programs - Transfers 4230 Payments for Adult Programs - Transfers 4330 Payments for Cother Programs - Transfers Payments for	88	Payments for Special Education Programs - Tuition	4220								,	0	
Payments for CTE Programs - Littlion 4240 Payments for CTE Programs - Littlion 4250 Payments for CTE Programs - Littlion 4250 Payments for CTE Programs - Littlion 4250 Payments for Cheer Payments in Cheer Payments and the Case 4250 Payments for Cheer Payments to Cheer Payments and the Case 4250 Payments for Regular Programs - Transfers 4250 Payments for Regular Programs - Transfers 4320 Payments for Community Oldes Payments 4320 Payments 4	88	Payments for Adult/Continuing Education Programs - Tuition	4230								d-	0	
Payments for Community College Programs - Tuition	ගි	Payments for CTE Programs - Tuttion	4240								rial.	0	Action Control of the
Payments for Other Programs - Tuition 4288 1289 12	9	Payments for Community College Programs - Tultion	4270									0	
Other Payment to in-State Goot Units 2590 Community College Pograme Transfers 2430	82	Payments for Other Programs - Tuition	4280								rail.	0	
Total Payments to Other Good Units -Trittion (in State) 4200 0 0 0 0 0 0 0 0 0	3	Other Payments to In-State Govt Units	4290						and the second second		-11i	0	
Payments for Regular Programs - Transfers 4310 Payments for Regular Programs - Transfers 4320 Payments for Special Education Programs - Transfers 4320 Payments for CR Individual Registrans - Transfers 4340 Payments for CR Individual Registrans - Transfers 4340 Payments for CR Individual Registrans - Transfers 4380 Payments for Community College Program - Transfers 4380 Payments for Community College Programs - Transfers 4380 Payments for Community College Programs - Transfers 4380 Payments for Cher Programs - Transfers 4380 Payments for Cher Programs - Transfers 4380 Payments for Cher Govt Units - Transfers 4380 Payments for Cher Govt Units - Transfers 4380 Payments for Cher Govt Units - Transfers 4300 Payments	\$ 1	-	4200						0			0	0
Payments for Special Education Programs - Transfers 4320	ດ	_	4310									0	
Payments for Auth/Containing Ear Programs - Farings 4340 1430 14	200	Payments for Special Education Programs - Transfers	4320							7.		0	
Payments for Cure for State for Cure and State fo	8	Particular of Americ Continuents and 10 Continuents	4340								offis	0	
Payments for Community Joseph Programs 4370 0 0 0	8 8	rayments for the Programs - Hansters	OFFI						Andrew Armen and the set of the s	in the	/II.	0	The second secon
Total Payments to Other Govt Units 4390 0 0 0 0 0 0 0 0 0	5	i	4370								odf:	0	
Total Psyments to Other Goot Units - Transfers (In-State)	Ç		4390			The same of					#11 h	0	
Payments for Ones Course Cou	100	1	4300			The state of the s					-7		
Total Payments to Other Goot Units 5000 3.340 420,456 424,296 353,581 5000 5081 58N/CCS. INTEREST ON SHORT-TERM DEBT 58N/CCS. INTEREST ON SHORT-TERM DEBT 5130 0 1	18	Н	4400		117				0			0 0	0
DEBT SERVICES (ED) DEBT SERVICES - INTEREST ON SHORT-TERM DEBT Tax Anticlopation Warrants 513.0	104	1	4000			3,840			420.456		11	424 796	252 581
DEST SERVICES - INTEREST ON SHORT-TERM DEBT Tax Anticleation Warrants 5120	105	ä	2000								11/-		1
Tax Anticlositon Warrants 5110	106	9 -	Paragraph of the same of the s										Vie :
	107	1	5110								-1		

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

	¥	m	o	D	ш	ц.	9	I		-	×	-
-			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
	Description (Enter Whole Dollars)	1		Employee	Purchased	Supplies &			Non-Capitalized	Termination		. *** ***
2		Funct	Salaries	Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
108	3 Tax Anticipation Notes	5120				1					c	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						the contract of the second of the second			0	
19	State Ald Anticipation Certificates	5140									0	
	Other Interest on Short-Term Debt	5150									0	
112	- 11	2100					470	0			D	0
1 2 2	1	2500									0	
4 4	Total Debt Services	2000						0			0	-
2		200	-	-								5,000
116	Total Direct Disbursements/Expenditures (without Student Activity Funds) 1999)		4,851,075	1,158,997	669,387	428,946	1,031,118	444,488	0	o	8,584,011	8,4
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)	(6	4.851.075	1 158 997	589 387	778 045	1 031 110	*00 OCT	c	C		
	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without	s (without		100000000	, and a	ntefort	011,100,1	TOOTOT			8,860,324	8,530,253
118											AC0 052	
	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with	s (with									475/5CD	-11
119											664.668	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (D&M)	2000				10						
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									c	001
125	SUPPORT SERVICES - BUSINESS								Management of a graph of the state of the st	THE PARTY OF THE PARTY.		ultra commission announcement
126	Direction of Business Support Services	2510									C	the family desired the property and the family desired to the fami
127	Facilities Acquisition & Construction Services	2530	the state of the s									-
128		2540	777,712	43,621	56,373	231,811	142,753	27,973			720 308	796 769
129	Pupil Transportation Services	2550	Control of the last of the las	and the fact that the fact tha	1,581	437			And the state of t		2.018	
130	Food Services	2560						The second second			0	
131		2500	777,712	43,621	57,954	232,248	142,753	27,973	0	0	722,32	626,267
132	1	2900	A STATE OF THE PARTY OF THE PAR						the second second second		0	
3	Total Support Services	2000	217,777	43,621	57,954	232,248	142,753	E72,773	0	0	722,326	626,367
134	COMMUNITY SERVICES (O&M)	3000									0	
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136												
137	- }	4110									0	
138	- 1	4120									0	
139	- 1	4140			and annihilation of the same						0	
140	_ !	4190			The second second second second			and over not national			0	
141	11	4100		77	0			0			0	0
143	Payments to Other Govt. Units (Out of State)	4400						diamental and			0	
144	I C	2005			>			0			0	0
1	11											
145	_ 1	2000										
01,	4	5110						The same of the sa		20	One of the Assessment of the A	
147		5120					-1	The second secon			0	
149	State Aid Anticipation Certificates	5140					P)	The second second			0	
150	1	5150									0	
151		5100					- 6	0			0 0	
152	1	5200					T					
153	Total Debt Services	2000						0			0	0
154	0, ,	9009										3,500
122		the second second	777,712	43,621	57,954	232,248	142,753	E76,72	0	0	722,326	0
156	 Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures 	res		10 10 10 10 10 10 10 10 10 10 10 10 10 1							55 337	

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

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

	×	m	ပ	٥	Ш		C	I	-		7	-
-			(100)	(200)	(300)	(400)	(200)	(009)	(2007)	(800)	(006)	1
13/	Description (Enter Whole Dollars)	Find #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
158	30 - DEBT SERVICES (DS)			18 B 18 B					STORY OF STREET		Total Color	200108
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										7
160												
161	Payments for Regular Programs	4110			14			The second second second second second			0	
163	Payments for Special Education Programs Other Payments to In-State Govt Units (Describe & Itemize)	4120							*(*		0 0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	C
165	DEBT SERVICES (DS)	2000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	
168		5120									0	
170	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	Property and Arrest service from Angles
171	1	5150									0 0	
172	1	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	2200						224,231			224.231	224 231
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	2300										TC7(L77
174								250 000			Can	000 030
175		5400						opproce .			nnnnnee	oon'nes
176	13	2000			0			575,282			1,051	1,405
177	PROVISION FOR CONTINGENCIES (DS)	0009										
178	Total Disbursements/ Expenditures				0			575,282			575.282	575,636
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	Tures									(1,316)	
3	for) CALIFORNIA CONTACT ON											The state of the s
	Salvidas Tacadas	Total cast	1111111									
	1			G.								
183	1	2000										
104	Cuter Support Services - Publis (Func. Z190 Describe & Remize)	7700								hand the improvement of the form	0	A DESCRIPTION OF THE PERSON OF
100		Caac	244		100	The second			E			
187	Pupil Transportation Services Other Support Services (Describe & Itemize)	2900	711,297	33,043	73,627	106,777	125,094	256			559,914	512,054
188		2000	265,117	33,043	29,627	106,777	125,094	256	0	0	559,914	512,054
189	COMMUNITY SERVICES (TR)	3000									o	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	_1	4110									0	
193		4120									0	
404	Payments for Adult/Continuing Education Programs	4130						-			0	
196		4170			THE RESIDENCE OF THE PARTY OF T			The state of the s			0	The same of the sa
197	1	4190		ń.	The second secon						0 0	
198	Total Payments to Other Govt. Units (In-State)	4100			0			o			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	Many and demandration can prove the con-
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	2000										
202	- 1											
203	1	5110									0	
204	- 1	5120									0	
2000	State Airl Anticipation Certificates	5140									0	
124	- 1	-	A CONTRACTOR OF THE PARTY OF TH			Per la particular de la			1000000		2	

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

(100)		1		D	Ľ	_	7	~	_
	(200)	(300)	(400)	(200)	(009)	(2007)	(800)	(006)	
Description (Enter Whole Dollars) Funct # Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
Other Interest on Short-Term Debt (Describe & Itemize) 5150		201 1100	alaterials			ednibment	Senerits		
Total Debt Services - Interest On Short-Term Debt					0			0 0	
209 DEBT SERVICES - INTEREST ON LONG-TERM DEBT SZ00								C	
18					which we wrote make a very second				
210 (Lease/Purchase Principal Retired) 11								c	
								0	
1 1					0			0	0
213 PROVISION FOR CONTINGENCIES [TR]									2 000
9 1	117 33,043	29,627	106,777	125,094	256	0	0	559,914	514,054
215 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures								149,151	
217 50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)		THE PARTY OF	100 May 100 Ma						· including
INS									
219 Regular Programs 1100	46,711							46.711	43.571
220 Pre-K Programs 1125								0	1700
ons 1200-1220)	19,938							19,938	18,340
Special Education Programs - Pre-K								О	
Annual of continuous and option to the continuous and continuous a	and the second second							0	
A Kemedial and Supplemental Programs - Pre-K								0	
Abdit/Continuing concernor riograms	1 5/5							0	
Interscholastic Programs	8.019							2,545	7,056
228 Summer School Programs	629							629	287
Gifted Programs	26							26	26
Driver's Education Programs	376							376	315
Bilingual Programs								0	
1500 Truants: Afternative & Optional Programs	70 200							946	922
MR/SSI	007'0							78,200	72,858
					E				
11	1 259								1
Guidance Services	1 750							1,258	1,592
Health Services	7,476							7.476	1,012
Psychological Services 2140								0	1176
240 Speech Pathology & Audiology Services	910				lan			910	839
Other Support Services - Pupils (Describe & Itemize)	Appendix de faction consult							0	
1	11,404							11,404	12,320
LSTAFF	100000								
244 Improvement of Instruction Services	Chap a							0	
Assessment & Texting	7/44							4,472	5,103
Total Support Services - Instructional Staff	4,472							4.472	5 103
248 SUPPORT SERVICES - GENERAL ADMINISTRATION									ľ
249 Board of Education Services 2310	753							270	1 1
250 Executive Administration Services 2320	5.660							2 2	2704
251 Special Area Administration Services 2330									10/10
52 Claims Paid from Self Insurance Fund	sanifeston anomalos environ sepretimen							0 0	
s Payments								0	
- 110	6,413							6,413	6,555
SUPPORT SERVICES - SCHOOL ADMINISTRATION									
250 Office of the Principal Services 2410 257 Other Support Services - School Administration (Describe & Itemize) 2490	19,507							19,507	20,952

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

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O ACTUAL	
BUDGET TO /	
STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES	COP THE VEAD ENDING HINE 30 3033

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FOR THE YEAR ENDING JUNE 30, 2022

¥	۵	כ	D	ш	L	മ	I		7	×	_
1		(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
Description (Enter Whole Dollars)	Funct #	Salaries	Employee	Purchased	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
258 Total Support Services - School Administration	2400		19.507		marchans			charbment	Deficients	19 507	20 052
259 support services - Business											
260 Direction of Business Support Services	2510									0	
261 Fiscal Services	2520		13,281							13,281	11.627
262 Facilities Acquisition & Construction Services	2530									0	
1	2540		34,910							34,910	37,692
264 Pupil Transportation Services	2550		43,865							43,865	47,548
265 Food Services	2560									0	and the same of th
266 Internal Services	2570		and the second s					T		0	
267 Total Support Services - Business	2500		92,056							92,056	96,867
268 SUPPORT SERVICES - CENTRAL											•
269 Direction of Central Support Services	2610									0	
270 Planning, Research, Development, & Evaluation Services	2620						1			0	
271 Information Services	2630									0	
272 Staff Services	2640		The state of the s							0	
273 Data Processing Services	2660									0	
774 Total Support Services - Central	2600		0							0	0
275 Other Support Services (Describe & Itemize)	2900									0	
276 Total Support Services	2000		133,852							133,852	141,797
277 COMMUNITY SERVICES (MR/SS)	3000									0	
278 PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279 Payments for Regular Programs	4110									O	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
280 Payments for Special Education Programs	4120									0	
4	4140									0	
282 Total Payments to Other Govt Units	4000		0							0	0
283 DEBT SERVICES (MR/SS)	0005										
284 DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285 Tax Anticipation Warrants	5110									o	
- 1	5120									0	
- 1	5130									0	
- 1	5140									0	and the same of th
- 1	5150						And the same of th			0	
	2000						0			0	0
291 PROVISION FOR CONTINGENCIES (MR/SS)	0009										200
292 Total Disbursements/Expenditures 993 Excess (Defidiency) of Receipts/Revenues Over Disbursements/Expenditures	penditures		212,052				0			212,052	215,155
11										31,286	
295 60 - CAPITAL PROJECTS (CP)											
296 support services (cP)	2000										
297 SUPPORT SERVICES - BUSINESS											
	2530				The same of the sa		The state of the s			0	
1	2900		and the state of t	A CONTRACTOR OF THE CONTRACTOR						0	
300) Total Support Services	2000	0	0	0	0	0	0	0	0		0

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

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

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-			(100)	(200)	(300)	(400)	(200)	(009)	(2007)	(800)	(006)	
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
7				Benefits	Services	Materials			Equipment	Benefits		
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110			A STATE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN						0	
304	Payments for Special Education Programs	4120									o	
305	Payments for CTE Programs	4140			The state of the s						0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	0009										5,000
309	Total Disbursements/ Expenditures		0		0	0	0	0	0	0	0	5,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	žį.									226,673	
312	70 - WORKING CASH (WC)											A read in the first of the second
013	Department Projection											
314	80 - TORT FUND (TF)											
315 #	INSTRUCTION (TF)	1000						SCHINE SEE				
316	Regular Programs	1100	163,759								163,759	148,631
317	Tuition Payment to Charter Schools	1115			****						0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200	9,611								9,611	21,461
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	No. of the last
324	CTE Programs	1400	10,230								10,230	11,167
325	Interscholastic Programs	1200	21,680								21,680	21,185
326	Summer School Programs	1600									0	
327	Gifted Programs	1650	90								06	68
328	Driver's Education Programs	1700	4,905								4,905	2,170
329	Blingual Programs	1800									0	
200	Truant Alternative & Optional Programs	1900	3,051								3,051	3,175
33	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911					V				0	
2	Special Education Programs K-12 Private Tuition	1912									0	
450	Special Education Programs Pre-K Tuition	1913									0	
200	Kemedial/Supplemental Programs K-12 Private Iuruon	1314									o	
227	Kemedial/Supplemental Programs Pre-K Private Tution	1016									0	
700	Addity Conditing Education Programs Private Tuttion	1017									0 1	
300	Interestablectic Descreens Drivets Tuition	1918									0 0	
200	Interscholdsuc Programs Private Indion	OTOT									0	
3	Summer School Programs Private Tuttion	1919									0	
7 5	Gifted Programs Private Julion	1920									0	
342	Bilingual Programs Private Luttion	1921									0	
3 3	Total Instruction ³⁴	1000	213.326	c	C	C	c	c	-	c	355 515	730 700
	STOROGE CONTROL	2000	ound own								026,612	70,103
348	Connect Confees Burth	2007										
347	Attendance & Social Work Services	2110	395								902	ASE
348	Guidance Services	2120	5.558								5.58	855.5
349	Health Services	2130	33,452								33.457	33.163
320	Psychological Services	2140									0	The state of the s
351	Speech Pathology & Audiology Services	2150										
	Therefore the state of the stat										,	

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

Worke Clinical Linearing Strategy 10 CO DE F CO DO CO													
The control of the co		A	В	ပ	۵	Ш	ī	တ	Н		ſ	×	
Particularity increase based and several based of the control based of t	۳-			(100)	(200)	(300)	(400)	(200)	(009)	(2007)	(800)	(006)	
Part	8	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
Page of the page	352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
Propertication of the control of the	353	Total Support Services - Pupil	2700		0		0	0	0	0	0	39,406	771,65
	354	Support Services - Instructional Staff	2200										
Control back forward and control back forwar	355	improvement of Instruction Services	2210									0	
Part December Part Par	356	Educational Media Services	2220	7,552								7,552	7,589
Participated interface i	357	Assessment & Testing	2230									0	
Permittation for some control of	358	Total Support Services - Instructional Staff	2200	7,552	٥		0	0	0	0	0	7,552	7,589
Part of the color colo	359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300				-						
Operation between services 2019 2014 <th< td=""><td>360</td><td>Board of Education Services</td><td>2310</td><td>232</td><td></td><td></td><td></td><td></td><td>200000</td><td></td><td></td><td>232</td><td>221</td></th<>	360	Board of Education Services	2310	232					200000			232	221
Operation and authority of property of the property of	361	Executive Administration Services	2320									28,146	28,134
Decide D	362	Special Area Administration Services	2330									0	
Control of the potential potentia	363	Claims Paid from Self Insurance Fund	2361									0	56,836
Open State St	364	Risk Management and Claims Services Payments	2365	-	And the state of t	181,246	and a second sec		And the second s			181,246	135,004
Open Statistic Level School and Indicate Riches 2400 24,000	365	Total Support Services - General Administration	2300	28,378	0	The same of	0	0	0	0	0	209,624	220,195
Other support benefacted. All challes lates (Paralle & Remark) 24,59 24,691 0 0 0 24,59 24,59 Total Support Selective. Situal Administration (Paralle & Remark) 24,09 24,691 0 0 0 0 24,593 0 24,593 Other Support Selective. Situal Administration (Paralle & Remark) 220 24,593 0 0 0 0 0 0 24,593 Final Selective Indicators (Paralle Selective S	366	Support Services - School Administration	2400						100				
Onthe Support Services: Accordant Administration (Decriped A particle) 24,058 0	367	Office of the Principal Services	2410	24,691								24,691	23,756
Total Support Services - Soland Indinativations 2,000 2,4,501 0 0 0 0 0 0 0 0 0	388	Other Support Services - School Administration (Describe & Itemize)	2490									0	
Operator Stander Submiss 2000 Operator Stander Submiss 2000 A (78) Opperator Stander Submiss 2000 4,738 9 4,738 9 4,738 9 4,738 9 4,738 9 4,738 9 4,738 9 4,738 9 4,738 9 9 4,738 9 4,738 9 4,738 9 9 9 9 4,738 9 4,738 9 9 9 9 1,845 9 <t< td=""><td>369</td><td>Total Support Services - School Administration</td><td>2400</td><td>24,691</td><td>0</td><td></td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>24,691</td><td>23,756</td></t<>	369	Total Support Services - School Administration	2400	24,691	0		0	0	0	0	0	24,691	23,756
Particular of this libraries at part of several particular	370	Support Services - Business	2500										
Profilest Journalisies and Construction Services 2320 4,735 PRINTED Services 4,735 PRINTED Services PRINTED SERVICES <td>371</td> <td>Direction of Business Support Services</td> <td>2510</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td>	371	Direction of Business Support Services	2510									0	
Pacified Acquisition and Contraction Services 2550 255,656	372	Fiscal Services	2520									4,753	3,348
Optimization of Plant Services 256.0 Optimization of Plant Services 256.0 33.46 9.156.83 Freed Services 150.0 33.46 0 0 0 0 55.55 Freed Services 250.0 55.54 0 0 0 0 0 55.54 Support Services and Annual Services 250.0 55.54 0 0 0 0 0 55.54 Support Services (Services Services and Services) 250.0 55.54 0 0 0 0 0 55.54 Support Services (Certain Support Services) 250.0 55.54 0 0 0 0 0 0 55.54 Distriction Services (Certain Support Services) 250.0 55.54 0	373	Facilities Acquisition and Construction Services	2530									0	
Four High District Circle 2550 251,50 15	374	Operation & Maintenance of Plant Services	2540	16,643								16,643	16,312
Frozi State Stat	3/3	Pupil Transportation Services	2550									33,149	37,311
Princing Supercise Activation 2000 24,545 0 0 0 0 0 0 24,545 Princing Supercise Activation 2000 2000 24,545 20	3/6	Food Services	2560									0	
Support Services sentimes 2500	377	Internal Services	2570	24 545								0 1,1	-
Planting Placeard Carrier 2000	100	lotal Support Services - Business	2002	04,040			0	0	0	0	0	54,545	1/6,90
Filmulia, Presench, Dovolopment & Evaluation Services 2520	380	Support Services - Lentral Support Sarvices	2610									C	
Particulation Services 2420	3 8	Discussion Country of Contract of Contraction Comments	000									0 0	
Suff Services Substitution Strates Subs	9 6	Planning, Research, Development & Evaluation Services	0230									0 0	The second secon
Data Processing Services 2560	200	Chaff Candons	2640									0 0	
Total Support Services - Central 2500	387	Data Decreating Samiras	2660										
Other Support Services Community College Programs 2500 154,572 0 181,246 0 0 0 0 0 0 335,81 COMMINIATY SERVICES THE SER	385	Total Support Services - Central	2600	0	0		0	0	0	0	0	0	0
Total Support Services 2000 154,572 0 181,246 0 0 0 0 0 0 0 0 0	386	Other Support Services (Describe & Itemize)	2900									0	
Payments for Other Dist. & Good Units (FF) 3000 Payments to Other Dist. & Good Units (FF) 4000 Payments for Other Dist. & Good Units (InState) 4110 Payments for Regilar Programs 4120 Payments for Regilar Programs 4120 Payments for CIF Programs 4130 Payments for CIF Programs - Tuition 4220 Payments for CIF Programs - Tuition 4230 Payments for CIR Programs - Tuition 4230 Payments for CIR Programs - Tuition 4240 Payments for Culter Programs - Tuition 4280 Payments for Culter Programs - Tuition 4280 Payments for Culter Programs - Tuition 4280	387	Total Support Services	2000	154,572	0		0	0	0	0	0	335,818	347,688
PAYMENTS TO OTHER DIST & GOVT UNITS (TF) 4000 Payments to OTHER DIST & GOVT UNITS (TF) 4000 Payments to Other Dist & Location Programs 4120 Payments for Adult/Continuing Education Programs 4130 Payments for Topical Programs 4130 Payments for Community College Programs 4130 Payments for Community College Programs 4130 Payments to Other Dist & Goot Units (In-State) 4130 Payments to Other Dist & Goot Units (In-State) 4130 Payments for Community College Programs - Tuition 4220 Payments for CIT Programs - Tuition 4220 Payments for College Programs - Tuition 4230 Payments for College Programs - Tuition 4230 Payments for College Programs - Tuition 4230 Payments to Unite (Describe & Itemitics) 4230 Payments to Unite (Describe & Itemitics) 4230		COMMUNITY SERVICES (TF)	3000							70 00 44		0	
Payments to Other Dist & Govt Units (In-State) Payments to Other Dist & Govt Units (In-State) Payments for Regular Programs 4310 Payments for Adult/Confining Education Programs 4320 Payments for CTE Programs 4320 Payments for Community College Programs 4320 Payments for Community College Programs 4320 Other Payments for Other Rober (Directible & Remize) 4320 Payments for Regular Programs - Tuition 4220 Payments for Special Education Programs - Tuition 4220 Payments for Community College Programs - Tuition 4240 Payments for Other Programs - Tuition 4220 Payments for Other Programs - Tuition 4220	389	AYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										Age in any property control of the second
Payments for Regular Programs 4110 Payments for Special Education Programs 4120 Payments for Special Education Programs 4120 Payments for CTE Programs 4140 Payments for CTE Programs 4170 Payments for CTE Programs and Programs 4170 Payments for Community College Programs - Tuitlon 4210 Payments for Regular Programs - Tuitlon 4220 Payments for Adult/Confinuing Education Programs - Tuitlon 4220 Payments for Community College Programs - Tuitlon 4230 Payments for Other Programs - Tuitlon 4240 Payments for Other Programs - Tuitlon 4250	390	Payments to Other Dist & Govt Units (In-State)											
Payments for Special Education Programs 4120 Payments for Adult/Continuing Education Programs 4130 Payments for Care Programs 4140 Payments for Community Roser/like & Itemize) 4130 Payments for Community College Programs - Tuition 4130 Choice Payments to Other Disk & Govt Units (In-State) 4130 Payments for Regular Programs - Tuition 4210 Payments for Regular Programs - Tuition 4220 Payments for Care Title Teach of Community College Programs - Tuition 4220 Payments for Community College Programs - Tuition 4220 Payments for Community College Programs - Tuition 4220 Payments for Other Programs - Tuition 4220 Payments for Other Programs - Tuition 4230 Payments for Other Programs - Tuition 4230 Payments for Other Programs - Tuition 4230	391	Payments for Regular Programs	4110									0	
Payments for Adult/Continuing Education Programs 4130 Payments for CIE Programs 4140 Payments for Cimenal by College Programs 4140 Other Payments to Other Disk & Goot Units (Describe & Iterative) 4130 Other Payments to Other Disk & Goot Units (Describe & Iterative) 4130 Payments for Regular Programs - Tuition 4220 Payments for Adult/Continuing Education Programs - Tuition 4220 Payments for CIT Programs - Tuition 4220 Payments for Adult/Continuing Education Programs - Tuition 4220 Payments for Community College Programs - Tuition 4220 Payments for Community College Programs - Tuition 4220 Payments for Other Programs - Tuition 4220 Payments for Other Programs - Tuition 4220 Payments for Other Programs - Tuition 4220	392	Payments for Special Education Programs	4120			VÜ		8				0	
Payments for CTE Programs 4140 Payments for Community College Programs 4130 Payments for Community College Programs - Tution 4190 Total Payments to Other Disk & Geord Units (In-State) 4190 Payments for Regular Programs - Tution 4220 Payments for Adalt/Continuing Education Programs - Tution 4220 Payments for Adalt/Continuing Education Programs - Tution 4220 Payments for Community College Programs - Tution 4220 Payments for Community College Programs - Tution 4220 Payments for Community College Regrams - Tution 4220 Payments for Other Programs - Tution 4220 Payments for Other Programs - Tution 4220	393	Payments for Adult/Continuing Education Programs	4130									0	
Payments for Community College Programs 4170 Totale Payments to In-State Good Units (Describe & Itemize) 4430 Totale Payments to In-State & Good Loll (In-State) 0 Payments to Table Payments of Regular Programs - Tuition 4220 Payments for Special Education Programs - Tuition 4220 Payments for Community College Programs - Tuition 4240 Payments for Community College Programs - Tuition 4240 Payments for Community College Programs - Tuition 4250 Payments for Other Programs - Tuition 4250 Payments for Other Programs - Tuition 4250	394	Payments for CTE Programs	4140									0	
Other Payments to In-State Govt Units (Describe & Itemize) 4190 Total Payments to Other Disk & Govt Units (In-State) 4100 Payments for Regular Programs - Tuition 4210 Payments for Special Education Programs - Tuition 4220 Payments for CTE Programs - Tuition 4240 Payments for COmmunity College Programs - Tuition 4270 Payments for COmmunity College Programs - Tuition 4270 Payments for Other Programs - Tuition 4280 Other Payments for Units (Describe & Itemize) 4290	395	Payments for Community College Programs	4170									0	
Total Payments to Other Disk & Govt Units (In-State) 4100 0 Payments for Regular Programs - Utilion 4210	396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
Payments for Regular Programs - Tuitlon 4210 Payments for Special Education Programs - Tuitlon 4220 Payments for Abult/Continuing Leaturion Programs - Tuitlon 4230 Payments for CTE Programs - Tuitlon 4240 Payments for Community College Programs - Tuitlon 4270 Payments for Other Programs - Tuitlon 4280 Other Payments to Other Programs - Tuitlon 4280 Other Payments to In-State Govt Units (Describe & Itemize) 4290	397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
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Payments for Adult/Continuing Education Programs - Tuition 4230 Payments for CTE Programs - Tuition 4240 Payments for Community College Programs - Tuition 4270 Payments for Other Programs - Tuition 4280 Other Payments for Other Programs - Tuition 4280 Other Payments for Units (Describe & Itemize) 4290	339	Payments for Special Education Programs - Tuítion	4220									0	
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Payments for Community College Programs - Tuition 4270 Payments for Other Programs - Tuition 4280 Other Payments for Units [Describe & Itemize] 4290	5	Payments for CTE Programs - Tuition	4240									0	
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Other Payments to In-State Gort Units (Describe & Remize) 4-290	3	Payments for Other Programs - Tuition	4280	¥?								0	
	454	Other Payments to In-State Govt Units (Describe & Itemize)	4530									D	

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

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1	Description (Enter Whole Dollars)	Funct#	Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Rendost
2 2				Benefits	Services	Materials			Equipment	Benefits		
200		4200					_11_	0			0	0
400	December for Central Education December Transfers	4570									0	
200		4330									0	
100	Dayments for CTE Drammer Transform	4320									0	
140		OFEA					1.				0	
1		0/54									0	
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413		4300			6		,	C			0	
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410		2170						-			0	
419		5120									0	
4420		5130	17								0	
44	1	5140									0	
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3 3		2000						0			0	0
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		2300										
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426	1	2400						No among process without the same of the same of		***	0	
427	Total Debt Services	2000						0			٥	0
	PROVISIONS FOR CONTINGENCIES (TF)	9009	-									1,000
429	Total Disbursements/Expenditures		367,898	0	181,246	0	0	0	0	0		556,545
	11										53,164	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Parilities Assuleition & Construction Sandras	2530			-			-				
436)	2540							-		o	
437	Operation of Maintenance of Figure 50 Vices Total Common Cardinate Breinance	2500	c	c	0	0	108,163			The second secon	108,163	150,000
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442	Payments to Special Education Programs	4120					10/-	-			0	
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444		4000						0			0	0
445	DEBT SERVICES (FP&S)	2000										
446	DEBT SERVICES. INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									C	
448		5150					1-1	property of such despited and two and dead			0	
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
		58 5300					U mo	and the state of t		19.	And the second s	And in contrast of the same of the same
451							ui (f)	The second of the second of the second of			0	
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45. 15.	Total Nichterman Communication	0009	c				000					
455	11	36	•		0	0	108,163	0	0	0	108,163	150,000
5	_	3									(52,315)	

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

Print Date: 10/12/2022 11-087-0210-26_AFR22

CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21 NOTES TO FINANCIAL STATEMENTS FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The District operates under the management of an elected board and provides educational services to students that reside within the boundaries of the District.

In accordance with the Codification of Governmental Accounting and Financial Reporting Standards, the basic financial statements include all funds, organizations, agencies, boards, commissions, and authorities for which the District is financially accountable. The District has also considered all other potential organizations for which the nature and significance of their relationships with the District are such that exclusion would cause the District's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a majority of an organization's governing body, and 1) the ability of the District to impose its will on that organization or 2) the potential for that organization to provide specific benefits to or impose specific financial burdens on the District. Based upon these criteria, the District is presented as a primary government and has no component units.

The District is a member of the Macon-Piatt Special Education District joint agreement, which provides special education services for the member districts, and the Heartland Region joint agreement, which provides vocational education services for the member districts. The District pays assessments to the joint agreements. Separate financial statements for the Macon-Piatt Special Education District can be obtained at 101 W. Cerro Gordo Street, Decatur, IL 62523. Separate financial statements for the Heartland Region can be obtained at 1 College Park, Decatur, IL 62521.

In addition, the District is not aware of any entity that would exercise such oversight which would result in the District being considered a component unit of that entity.

Fund Financial Statements

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

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

Governmental Fund Types

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

General Funds: The Educational Fund and the Operations and Maintenance Fund are the general operating funds of the District. They are used to account for all financial resources except those required to be accounted for in another fund. Special Education is included in the Educational Fund.

CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21 NOTES TO FINANCIAL STATEMENTS FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Special Revenue Funds: The Transportation Fund, the 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 Services Fund, Capital Projects Funds, or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes.

Debt Services Fund: The Debt Services Fund is used to account for the accumulation of resources for and the payment of current portion of debt principal, interest, and related costs.

Capital Projects Funds: The Capital Projects Fund and Fire Prevention and Safety Fund are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Trust Funds).

Working Cash Fund: The Working Cash Fund is used to account for financial resources held by the District to be used for temporary interfund loans.

General Fixed Assets and General Long-Term Debt Account Groups

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, rather than in the governmental funds.

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

Measurement Focus and Basis of Accounting

Measurement Focus

The financial statements of all Governmental Funds and Expendable Trust 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

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

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

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

Budgets and Budgetary Accounting

The budget for all Governmental Fund Types and for the Working Cash Fund is prepared on the cash basis of accounting, which is the same basis of accounting that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, Paragraph 17-1 of the Illinois Compiled Statutes. The budget, which was not amended, was passed on September 27, 2021.

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

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

- 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 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.
- 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 percent of the total of such fund as set forth in the budget.
- 6) The Board of Education may amend the budget by the same procedures required of its original adoption.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

General Fixed Assets

General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures disbursed in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group. Donated general fixed assets are stated at estimated fair market value as of the date of acquisition. The capitalization threshold for all assets is \$500. Depreciation accounting is not considered applicable, except to determine the per capita tuition charge. Depreciation calculated on the straight-line basis for the per capita tuition charge was \$578,551 for the year ended June 30, 2022.

Building and building improvements are depreciated using useful lives of 25 to 50 years. Site improvements and infrastructure are depreciated using useful lives of 20 years. Capitalized equipment is depreciated using useful lives of 3 to 10 years.

Inventories

Inventories consist of expendable supplies held for consumption. The District maintains records of supply inventories; however, the cost is recorded as an expenditure disbursed at the time the individual inventory items are purchased.

Use of Estimates

The preparation of financial statements in conformity with the cash basis of accounting requires the District to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues received and expenditures disbursed during the reporting period. Actual results could differ from these estimates.

Cash and Cash Equivalents

The District defines cash and cash equivalents as demand deposits (other than money market accounts) with banks and other instruments with original maturities of three months or less.

Investments

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

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

By its nature as a local government unit, the District is subject to various federal, state, and local laws and contractual regulations. The District had one instance of noncompliance that is considered material to the financial statements:

The District had material excess of expenditures/expenses over appropriations in the following individual funds for the fiscal year ended June 30, 2022: Educational Fund by \$330,071, Operations and Maintenance Fund by \$92,459, and Transportation Fund by \$45,860.

The District had no deficit fund balances at June 30, 2022.

NOTE 3 – FUND BALANCE REPORTING

According to Government Accounting Standards, fund balances are to be classified into five major classifications; nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance and unassigned fund balance. The regulatory model, followed by the District, only reports reserved and unreserved fund balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

Nonspendable Fund Balance

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

Restricted Fund Balance

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

Special Education Levy

Cash receipts and the related cash disbursements of this restricted levy are accounted for in the Educational Fund. Cumulative cash disbursements have exceeded cumulative cash receipts from this tax levy and there is no restriction of fund equity for future special education disbursements.

Leasing Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Cumulative cash receipts exceeded cumulative cash disbursements from this tax levy by \$59,549, resulting in a restricted balance in the Educational Fund. This amount is shown as reserved in the Educational Fund.

School Facility Occupation Tax

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Debt Services and Capital Projects Funds. Cumulative cash receipts exceeded cumulative cash disbursements from this tax by \$751,930, resulting in a restricted balance in the Capital Projects Fund. This amount is shown as reserved in the Capital Projects Fund.

State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance, and Transportation Funds. Cash disbursements exceeded cash receipts from state grants, resulting in no restricted balances.

NOTE 3 – FUND BALANCE REPORTING (Continued)

Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. Cash disbursements exceeded cash receipts from federal grants, resulting in no restricted balances.

Student Activity Funds

Cash receipts and the related cash disbursements of these restricted monies are accounted for in the Educational Fund. Cumulative cash receipts exceeded cumulative cash disbursements from these monies by \$271,325, resulting in a restricted balance in the Educational Fund. This amount is shown as reserved in the Educational Fund.

Social Security Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Municipal Retirement / Social Security Fund. Cumulative cash receipts exceeded cumulative cash disbursements from this tax by \$29,682, resulting in a restricted balance in the Municipal Retirement / Social Security Fund. This amount is shown as reserved in the Municipal Retirement / Social Security Fund.

Committed Fund Balance

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

The School Board commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contraction obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted or committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes. As of June 30, 2022, there is nothing to report for this classification.

Unassigned Fund Balance

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

Regulatory - Fund Balance Definitions

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

NOTE 3 - FUND BALANCE REPORTING (Continued)

Reconciliation of Fund Balance Reporting

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

	C	enerally	Accepted Acce	ounting	Principle	s				Regula	tory E	Basis
Fund		Non- ndable	Restricted	Con	nmitted_	Ass	signed	Unassigned		Financial Statements Reserved	S	Financial tatements nreserved
Educational	\$		\$ 330,874	\$	-	\$	_	\$ 2,495,832	2	\$ 330,874	\$	2,495,832
Operations and		L	-		Ξ		-	1,026,781		-		1,026,781
Maintenance												
Debt Services		-	190,591		=		4	-		<u> </u>		190,591
Transportation		-	464,662		-		-	2		-		464,662
Municipal Retirement/		-	317,626		-		•			29,682		287,944
Social Security												
Capital Projects		н	754,471		=		-	-		751,930		2,541
Working Cash		-	-		H			1,237,718	3	-		1,237,718
Tort		-	371,038		4		1	-				371,038
Fire Prevention and Safety		-	46,850		7		=	-		-		46,850

Expenditures of Fund Balance

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

NOTE 4 - DEPOSITS AND INVESTMENTS

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

Deposits with financial institutions	\$	663,998
Certificates of deposit		44,052
External investment pools		6,528,393
Total deposits and investments	\$ '	7,236,443

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

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

NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)

Common Bank Accounts

Separate bank accounts are not maintained for all District funds. Certain funds maintain their deposit and investment balances in a common checking account and money market account, respectively, with accounting records being maintained to show the portion of the common bank and investment account balance attributable to each participating fund.

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

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District's investment policy does not specifically address interest rate risk; however, one of the ways that the District manages its exposure to interest rate risk is by limiting its purchases of long-term investments. At June 30, 2022 the District's investments consisted of certificates of deposit held in financial institutions and deposits in external investment pools. The deposits held in financial institutions and the external investment pools do not have fair values that are highly sensitive to changes in interest rates.

Disclosures Relating to Credit Risk

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

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer. To limit this risk, the District's investment policies state that the portfolio shall be maintained within limitations as set forth in Illinois Revised State Statutes and where applicable, further limited as stated in their investment policies.

Custodial Credit Risk

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

As of June 30, 2022, all of the District's \$708,050 that is deposited with financial institutions (\$663,998 in demand deposits and \$44,052 in certificates of deposit) is insured or collateralized with securities held by the pledging financial institution in the name of the District or by letter of credit.

NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)

Investment in External Investment Pools

The District is a voluntary participant in the Illinois School District Liquid Asset Fund Plus (ISDLAF+). ISDLAF+ is an Illinois common law trust organized to permit Illinois School Districts, community colleges, and educational services regions to pool their investment funds. The fund is overseen by a Board of Trustees. ISDLAF+ invests in high-quality, short-term debt instruments guaranteed by the full faith and credit of the United States, certain U.S. government agency obligations, commercial paper, bank obligations and other obligations permitted by Illinois law. The investment is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other governmental or private agency. ISDLAF+ Fund is rated AAAm by Standard and Poors.

The District is a voluntary participant in the Illinois Funds investment pool. The State of Illinois Treasurer operates the Illinois Funds investment pool. It is available for investment of funds administered by any Illinois public treasurer and is not registered with the SEC as an investment company. However, the Illinois Funds investment pool has a policy that it will, and does, operate in a manner consistent with SEC Rule 2a-7, which governs the operation of SEC regulated money market funds. The Illinois Funds investment pool operates and reports to participants on an amortized cost basis. The income, gains, and losses of the Illinois Funds investment pool, net of administrative fees, are allocated based on the participant's average daily balance. Upon request by the District, the total value of the net position of the District's invested amount is available to the District. The investment is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other governmental or private agency. The Illinois Funds investment pool is rated AAAm by Standard and Poors.

The District's investment in the pools are held in deposit accounts, US treasury bonds, and brokered certificates of deposit and is reported at cost. Investors are not required to maintain minimum account balances.

Foreign Currency Risk

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

NOTE 5 - INTERFUND BALANCES AND TRANSFERS

At June 30, 2022, the District did not have any interfund balances.

The District did not have any interfund transfers during the fiscal year ended June 30, 2022.

NOTE 6- TAX ABATEMENTS

The Tax Increment Redevelopment Act, Illinois Compiled Statutes, 2006, as amended by 65 ILCS 5/11-74.4-1, authorizes a municipality to enter into all contracts necessary or incidental to the implementation and furtherance of its redevelopment plan and project. Under the authority of this statue, the Village of Moweaqua and the City of Assumption, Illinois created a Tax Increment Allocation District (a "TIF District") on December 6, 2004 and December 6, 2017, respectively, within the boundaries of the Central A&M Community Unit School District No. 21. The TIF Districts reduced the real estate tax revenues that the Central A&M Community Unit School District No. 21 received during the fiscal year ended June 30, 2022 by \$189,464.

NOTE 7 - CHANGES IN GENERAL FIXED ASSETS

J1	uly 1, 2021	F	Additions	D	eletions	<u>Ju</u>	ne 30, 2022
\$	114,600	\$	-	\$	_	\$	114,600
	350,721		-		(350,721)		-
	11,989,414		1,466,305		~		13,455,719
	1,319,651		65,977		-		1,385,628
	4,021,319		225,567				4,246,886
\$	17,795,705	\$	1,757,849	\$	(350,721)	\$	19,202,833
	7,358,726						7,937,277
\$	10,436,979					\$	11,265,556
	\$	\$ 114,600 350,721 11,989,414 1,319,651 4,021,319 \$ 17,795,705 7,358,726	\$ 114,600 \$ 350,721	\$ 114,600 \$ - 350,721 - 11,989,414 1,466,305 1,319,651 65,977 4,021,319 225,567 \$ 17,795,705 \$ 1,757,849 7,358,726	\$ 114,600 \$ - \$ 350,721 - \$ 11,989,414 1,466,305	\$ 114,600 \$ - \$ - 350,721 - (350,721) 11,989,414 1,466,305 - 1,319,651 65,977 - 4,021,319 225,567 - \$ 17,795,705 \$ 1,757,849 \$ (350,721) 7,358,726	\$ 114,600 \$ - \$ - \$ 350,721

NOTE 8 - PROPERTY TAXES

The District's property taxes are levied each year on all taxable real property located in the District on or before the last Tuesday in December. The Board of Education passed the 2020 levy on November 16, 2020. Property taxes attach as an enforceable lien on property as of January 1 and were payable in two installments in July and September 2021, for the 2020 levy. Property tax revenue is recognized when received in cash. The District received its payments of 2020 levied property taxes between July and December 2021. Tax proceeds from the 2020 levy are reported as receipts from local sources in the June 30, 2022 financial statements.

The following are the tax rates applicable to the various levies per \$100 of assessed valuation:

	Maximum	Actual	Actual	Actual
	Rate	2021 Rate	2020 Rate	2019 Rate
Educational	2.9000	2.9000	2.9000	2.8929
Tort Immunity	None	0.5447	0.5382	0.5343
Special Education	0.0400	0.0400	0.0400	0.0399
Building	0.5000	0.5000	0.5000	0.4988
Transportation	0.2000	0.2000	0.2000	0.1995
Municipal Retirement	None	0.0847	0.0835	0.0831
Bond and Interest	None	0.3306	0.3445	0.5398
Social Security	None	0.1274	0.1260	0.1250
Fire Prevention and Safety	0.0500	0.0500	0.0500	0.0499
Lease	0.0500	0.0208	0.0180	0.0187
Working Cash	0.0500	0.0500	0.0500	0.0499
Total		4.8482	4.8502	5.0318

NOTE 9 - RETIREMENT PLANS

Teachers' Retirement System of the State of Illinois

General information about the pension plan

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/cafrs/fy2021; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Benefits provided

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.20 percent of final average salary up to a maximum of 75.00 percent with 34 years of service.

Tier II 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 II are identical to those of Tier I. Death benefits are payable under a formula that is different from Tier I.

Essentially all Tier I retirees receive an annual 3.00 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier II annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

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

NOTE 9 - RETIREMENT PLANS (Continued)

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 90.00 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2022, was 9.00 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On behalf contributions to TRS. The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2022, state of Illinois contributions recognized by the employer were based on the state's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$2,366,039 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. Required contributions for the year ended June 30, 2022, were \$27,538. The District paid \$27,506 towards this obligation during the current fiscal year, resulting in an underpayment of \$32.

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 \$291,253 were paid from federal and special trust funds that required employer contributions of \$30,028. The District paid \$32,699 towards this obligation during the current fiscal year, resulting in an overpayment of \$2,671.

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 6.00 percent if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2022, the employer paid \$0 to TRS for employer contributions due on salary increases in excess of 6.00 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

NOTE 9 - RETIREMENT PLANS (Continued)

Pension expense

For the fiscal year ended June 30, 2022, the employer recognized TRS pension expense of \$435,392 on a cash basis under this plan.

Illinois Municipal Retirement Fund

General information about the pension plan

Plan description

The employer's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The employer plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multiple-employer public pension fund. A summary of IMRF's pension 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 (RSI). The report is available for download at www.imrf.org.

Benefits provided

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

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2.00 percent for each year of service credit after 15 years to a maximum of 75.00 percent 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 3.00 percent 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 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2.00 percent for each year of service credit after 15 years to a maximum of 75.00 percent 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: 1) 3.00 percent of the original pension amount, or 2) half of the increase in the Consumer Price Index of the original pension amount.

NOTE 9 - RETIREMENT PLANS (Continued)

Employees covered by benefit terms

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

Retirees and beneficiaries currently receiving benefits	63
Inactive plan members entitled to but not yet receiving benefits	19
Active plan members	46
Total	128

Contributions

As set by statute, the employer Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer's annual contribution rate for calendar year 2021 was 9.82 percent. For the fiscal year ended June 30, 2022, the employer contributed \$97,058 to the plan. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

TRS and IMRF Aggregate Info

The aggregate employer recognized pension expense on a cash basis for the fiscal year ended June 30, 2022, was \$532,450.

Social Security

Employees not qualifying for coverage under the Illinois Teachers' Retirement System or the Illinois Municipal Retirement Fund are considered "non-participating employees." These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid \$79,811, the total required employer contribution for the current fiscal year.

NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS

Teacher Health Insurance Security (THIS) Fund

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

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

NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

The percentage of employer required contributions in the future will not exceed 105.00 percent of the percentage of salary actually required to be paid in the previous fiscal year.

On behalf contributions to the THIS Fund. The State of Illinois makes employer retiree health insurance contributions on behalf of the employer. State contributions are intended to match contributions to the THIS Fund from active members which were .90 percent of pay during the fiscal year ended June 30, 2022. State of Illinois contributions were \$42,732, 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 contribution was .67 percent during the fiscal year ended June 30, 2022. For the fiscal year ended June 30, 2022, the employer paid \$31,812 to the THIS Fund, which was 100 percent of the required contribution.

Further information on the THIS Fund. The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General at 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).

NOTE 11 – SHORT-TERM DEBT

The District did not have any short-term debt activity during the current fiscal year.

NOTE 12 - CHANGES IN GENERAL LONG-TERM DEBT

On February 24, 2016, the District issued Working Cash Bonds in the amount of \$1,400,000 at an interest rate of 3.75 percent. This obligation is paid for out of the Debt Services Fund. Interest paid on these bonds during the fiscal year ended June 30, 2022 was \$5,156.

On February 24, 2016, the District issued Fire Prevention and Safety Bonds in the amount of \$1,000,000 at an interest rate of 3.00 percent. This obligation is paid for out of the Debt Services Fund. Interest paid on these bonds during the fiscal year ended June 30, 2022 was \$28,875.

On June 28, 2018, the District issued General Obligation School Funding Bonds in the amount of \$4,755,000 at an interest rate of 4.00 percent. This obligation is paid for out of the Debt Services Fund. Interest paid on these bonds during the fiscal year ended June 30, 2022 was \$190,200.

NOTE 12 - CHANGES IN GENERAL LONG-TERM DEBT (Continued)

	_	Balance ly 1, 2021	In	crease	1	Decrease	Balance ne 30, 2022
Working Cash Bonds	\$	275,000	\$	-	\$	(275,000)	\$ -
Fire Prevention and Safety Bonds General Obligation School		1,000,000		-		(75,000)	925,000
Funding Bonds		4,755,000				-	4,755,000
Totals	_\$_	6,030,000	\$, a	\$	(350,000)	\$ 5,680,000

At June 30, 2022, the annual cash flow retirement requirements for long-term debt principal and interest were as follows:

	Fiscal Year Ending June 30,	Interest Rate	F	rincipal		Interest	 Total
Fire Prevention and							
Safety Bonds	2023	3.00%	\$	360,000	\$	22,350	\$ 382,350
	2024	3.00%		375,000		11,325	386,325
	2025	3.00%		190,000		2,850	 192,850
	Totals		\$	925,000	\$	36,525	\$ 961,525
	Fiscal Year						
	Ending	Interest					
	June 30,	Rate	F	rincipal		Interest	 Total
General Obligation Scho	ool						
Funding Bonds	2023	4.00%	\$	*	\$	190,200	\$ 190,200
	2024	4.00%		-		190,200	190,200
	2025	4.00%		195,000		186,300	381,300
	2026	4.00%		405,000		174,300	579,300
	2027-2031	4.00%		2,455,000		597,100	3,052,100
	2032-2034	4.00%		1,700,000	·	98,600	 1,798,600
	Totals		\$	4,755,000	\$	1,436,700	\$ 6,191,700

At June 30, 2022, there was \$190,591 of current assets available in the Debt Services Fund for the retirement of bonded debt.

NOTE 13 – LEGAL DEBT LIMIT

As of June 30, 2022, the District was subject to a legal debt limit of \$16,003,001. As of June 30, 2022, the District's total long-term debt outstanding was \$5,680,000.

NOTE 14 - JOINT AGREEMENT ASSESSMENTS

The District is a member of the Macon-Piatt Special Education District joint agreement which provides special education services for the member districts. The District pays assessments to the joint agreement. The District paid \$410,108 in assessments for the current fiscal year.

The District is a member of the Heartland Region joint agreement which provides vocational education services for the member districts. The District pays assessments to the joint agreement. The District paid \$11,700 in assessments for the current fiscal year.

NOTE 15 - RISK MANAGEMENT

Significant losses are covered by commercial insurance for various risks of loss, such as property, liability, and worker's compensation. During the fiscal year ended June 30, 2022, there were no significant reductions in insurance coverage. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years.

The District is insured under a guaranteed cost plan for worker's compensation coverage. During the fiscal year ended June 30, 2022, there were no significant adjustments in premiums based on actual experience.

NOTE 16 - SELF-INSURANCE PLAN

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

NOTE 17 - CONTINGENCIES AND COMMITMENTS

Grant Programs

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

Litigation

The District is a party to legal actions normally associated with School Districts, the aggregate effect of which, in management's and legal counsel's opinion, would not be material to the financial statements.

Contracts

The District has entered into a food service contract with Aramark Educational Services. The contract rates are dependent upon the number of meals served. For the fiscal year ending June 30, 2023, the District's rates will be approximately 12.80 percent higher than the previous fiscal year. The amount expended during the fiscal year ended June 30, 2022 was approximately \$372,182.

NOTE 18 - EVALUATION OF SUBSEQUENT EVENTS

The District has evaluated subsequent events through October 17, 2022, the date which the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21 SUPPLEMENTARY SCHEDULES FISCAL YEAR ENDED JUNE 30, 2022

It Date: 10/12/2022	087-0210-26_AFR22
Print D	11-087

П	A	В	S	O	В	ш
_	SCHEDULE OF AD VALOREM TAX RECEIPTS					
7	Description (Enter Whole Dollars)	Taxes Received 7-1-21 thru 6-30-22 (from 2020 Levy & Prior Levies) *	Taxes Received (from the 2021 Levy)	Taxes Received (from 2020 & Prior Levies)	Taxes Received (from 2020 Total Estimated Taxes (from Estimated Taxes Due (from & Prior Levies) the 2021 Levy)	Estimated Taxes Due (from the 2021 Levy)
က				(Column B - C)		(Column E - C)
4	Educational	3,230,480		3,230,480	3,396,024	3,396,024
ည	Operations & Maintenance	556,979		556,979	585,521	585,521
ဖ	Debt Services **	383,679	The commence	383,679	382,350	382,350
~	Transportation	222,792		222,792	234,209	234,209
∞	Municipal Retirement	93,227		93,227	98,005	500'86
တ	Capital Improvements	0		0		
10	Working Cash	55,697		55,697	58,552	58,552
11	Tort Immunity	599,468		599,468	630,188	630,188
12	Fire Prevention & Safety	55,697		55,697	58,552	58,552
13	13 Leasing Levy	19,984		19,984	21,009	21,009
14	Special Education	44,559		44,559	46,842	46,842
15	15 Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	140,196		140,196	147,381	147,381
11	Summer School	0		0		0
199	Other (Describe & Itemize)	0		0		0
19	Totals	5,402,758	0	5,402,758	5,658,633	5,658,633
20						RICE REPORT LEAVE.
2	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.	nen reporting on an ACCRUAL basi	S			
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).	corded on line 6 (Debt Services).				

Description (time whose balan) Controlling Bedrands Controllin			
Description	-		
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Tobal TANK Tob	o l		
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Total J/EO; [Educations, Operations & Maintenance, & Transportation Funds] Total J/EO; [Educations, Operations & Maintenance, & Transportation Certificates			
General State Add/Evidence-Based Funding Antidipation Certificates Total (All Funding Comments of State Burning Comments	. 0		
Total (All Funds)			
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Total Other Short-Term Borrowing (Describe & Hemiber) Total Other Short-Term Borrowing (Describe & Hemiber)			
SCHEDULE OF LONG-TERM DEBT Date of Issue Identification or Name of Issue Identification or Name of Issue Inmydal/yy Amount of Original Issue Type of Issue Beginning July 1, 2021 thru Juny 4, 2021 thru Juny 2015a 1,400,000 1,500,000 1,0	O		
Identification or Name of Issue Date of Issue Type of Is			
June 2015a	Any differences Retired	Outstanding Ending	Amount to be Provided
Working Cash Bonds 2016a 1,400,000 1 Fire Prevention and Safety Bonds 2016b 02/24/16 1,000,000 4 Generall Obligation School Funding Bonds 2018 05/28/18 4,755,000 2	lize) July 1, 202 June 30,	June 30, 2022	for Payment on Long- Term Debt
Fire Prevention and Safety Bonds 2016b 02/24/15 1,000,000 4 General Obligation School Funding Bonds 2018 05/28/18 4,755,000 2 OS/28/18 4,755,000 2	275,000	0	
General Obligation School Funding Bonds 2018 05/28/18 4,755,000 2	75,0		
337 337 338 339 340 341 341 444 444 446 446 446 446 446 446 446 4		4,755,000	4,755,000
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12		0	STATE OF THE PRINCE OF THE PRI
12 13 14 14 15 15 15 15 15 15 15 15 15 15 15 15 15		0	
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44 65 65	the second secon	0	
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47		0.0	
	0 350,000	2,680,000	5,489,409
 Each type of debt issued must be identified separately with the amount: A. Fire Prevent, Safety, Environmental and Energy Bonds 	10. Oth	19	
53 2. Funding Bonds S. Tort Judgment Bonds 8. Other S. Dekneting Bonds C. Dekneting Bonds C. Dekneting Bonds	11. Other	ler .	

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

							2
	A B C D	1	ŋ		_	r	¥
-	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES	ces					
2	Description (Enter Whole Dollars)	Account No	Tort immunity	Special Education	Area Vocational Construction	School Facility Occupation Taxes	Driver Education
က	Cash Basis Fund Balance as of July 1, 2021		317,874			525,532	
4	RECEIPTS:						
o (Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	599,468	44,559			
۵	Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	2,840				3
1	Drivers' Education Fees	10-1970					5,100
ω ($\overline{}$	30 or 60-1983				416,598	
o (10 or 20-3370					11,610
2			D				
7	Sale of Bonds	10, 20, 40 or 60-7200					
12	Total Receipts		602,308	44,559	0	416,598	16,710
13	DISBURSEMENTS:						
14	Instruction	10 or 50-1000		44,559			16,710
15	Facilities Acquisition & Construction Services	20 or 60-2530					
16	Tort Immunity Services	80	549,144				
17	DEBT SERVICE						
18	Debt Services - Interest on Long-Term Debt	30-5200				190,200	
6	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
2 6		0000					
2 2		20-2400				000	
7	$\overline{}$					130,200	
22	$\overline{}$						
133			549,144	44,559	0		16,710
24	Ending Cash Basis Fund Balance as of June 30, 2022		371,038	0	0	751,930	0
25	Reserved Cash Balance	714				751,930	
26	_	730	371,038	0	0	0	0
ī							
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES.						
8 8	Yes No X Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?	6/01-1035					
č		Total Claims Payments:	549.144				
3		Total Reserve Remaining:	371.038				
2 %	In the following categories itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.	illar amount for each category.					
35	Expenditures:		+				
38	Workers' Compensation Act and/or Workers' Occupational Disease Act		56,836				
37			2,059				
38			108,678				_
33	Risk Management and Claims Service		367,898				
40			0				
41			4,500				
42	Reciprocal Insurance Payments (Insurance Code.72, 76, and 81)		0				
43			9,173				
44	Principal and Interest on Tort Bonds		0				
45			0				
46	Total		0				
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0		OK	-			
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.	orted in the Tort Immunity Fund (80) do	uring the year.				
20							

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

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ESTIMATED INDIRECT COST DATA

Page 41

2 SECTION 1 3 Financial Data To Assist Indirect Cost Rate Determination 4 (Source document for the computation of the Indirect Cost Rate Determination ALL OBIECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. Por example, if a district received funding for a Title Liclerk, all other salaries for Title Licht's performing like duties in that function must be included any benefits and/or purchased services paid on or to programs and (5-2000) and (5-2000)	aditures" tab.)	1273			erprementation () and (
SECTION I Financial Data To Assist Indirect Cost Rate Determ Financial Data To Assist Indirect Cost Rate Determ Source document for the computation of the Indirect C ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exce Also, include all amounts paid to or for other employees programs. For example, if a district received funding for to persons whose salaries are classified as direct costs in Support Services - Direct Costs (1-2000) and (5-20)	rditures" tab.)	273			in faite in or investmental biory lets do tel interpretable builds.
ALL OBLECTS EXCLUDE CAPITAL OUTLAY. With the exce Also, include all amounts paid to or for other employees programs. For example, if a district received funding for to persons whose salaries are classified as direct costs in Support Services - Direct Costs (1-2000) and (5-20	antibuous/avaditus				
Support Services - Direct Costs (1-2000) and (5-20	k with specific federal g for Title I clerks perfor	es included within the follo grant programs in the same ming like duties in that fun	wing functions charged direct capacity as those charged to a nction must be included. Inclu	dy to and reimbursed from fer and reimbursed from the san ide any benefits and/or purch	ideral grant programs. ne federal grant nased services paid on or
Direction of Michael Alphabet Capables (1.2) IIII and Capable (1.2)					
8 Fiscal Services (1-2520) and (5-2520)	and the second s				
10 Food Services (1-2560) Must be less than (P16, Col E-F, L65)	The state of the s	*	387,191		
Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is required),	when determining if a	Single Audit is required).	26.576		
12 Internal Services (1-2570) and (5-2570)					
		The state of the s	American Company Manager Company and American Company		
14 Data Processing Services (1-2660) and (5-2660)				The same of the sa	et samme frameryanism framery as the school framery inspection of the every
_				·	
		Restricted Program	Program	Unrestricted Program	Program
	Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
	1000	A STATE OF S	5,310,495	one lightweig steps of the specific and	5,310,495
21 Punit	2100	the manufacture of a state and a state of the state of th	402.684	and the second production of the second seco	402.684
Instructional Staff	2200	The state of the s	385,527	persylvanian on the same statement of the same same same same same same same sam	385,527
23 General Admin.	2300	Bank and Charles of Parkey and Charles of the	413,650		413,650
24 School Admin	2400	The state of the s	260,892	Matter for a management of present of distance (Professional Section 1997) — 1 is seen 1 in 1997	560,892
			The statement of the st		laki musikat i menengenar hasir sahar maternipum hajim majim musik pini di
. [.	2510	000	0	0	O
Z/ Fiscal Services	2520	135,398	0	135,398	
20 Uper. & Maint, Plant Services	2540	Manager Page on Line Control of the	C13 853	QTC ¹ /O/	513 857
	2560	and of the solution of the first property and the property of the solution of	0	White the first the second sec	0
	2570	2,434	0	2,434	
		And the state of t	The second section is the second section of the second section in the second section is a second section secti	And the second s	The state of the s
33 Direction of Central Spt. Srv.	2610		0	Continues of the Party Continues of the	0
	2620	and the second s	0	And the second s	0
	2630		0	Control of the section of the sectio	0
_1.	2640	0	0	0	The section and the second color and a problem of section and sect
	2660	0	0	O	0
38 Other:	2900		0 00	and the later of the later than the control of the	O TATA
40 Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)	0000	The second secon	(347.182)	and the state of t	(347.182)
Total		137,832	8,031,981	845,350	7,324,463
42		Restricted Rate		Unrestricted Rate	
43 44		Total Indirect Costs: Total Direct Costs:	137,832	Total Indirect Costs: Total Direct Costs:	845,350
45			1.72%		11.54%

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

Print Date: 10/12/2022 11-087-0210-26_AFR22 CARES, CRRSA, ARP Schedule (Detailed Schedule of Receipts and Disbursements)

CARES, CRRSA, and ARP SCHEDULE in STRUCTIONS before completing. SCHEDULE INSTRUCTIONS	L	A	В	o	٥	E	ıL	O	н	1	J	×	٦
Please read schedule instructions before completing. But the answer to the above question is "YES"; this schedule must be completed. Part 1: CARES, CRRSA, and ARP REVENUE Revenue Section 8 Revenue Revenue Section 8 Revenue Section 8 Revenue Section 8 Revenue Revenue Revenue Section 8 Revenue	- 0		nd		SCH	EDUL	E - F	-Y 20	22	Click	below for sch	edule instructio	nss
Fig. 12 Fig. 20 Fig.	4 m	-	str	ctions	befor	e com	pleting	7	Î	SCHE	DULE IN	STRUCTI	25 7
Part I: CARES, CRRSA, and ARP REVENUE Revenue Section B Revenue Section S Revenue Sect	4		e/expen in FY 2	d CARES, 022?	×	Yes			No				
Part 1: CARES, CRRSA, and ARP REVIEWULE Revenue Section A Revenue Section B Revenue Sec	r0	-	is "Y		chedule	must be c	ompleted						
Part 1: CARES, CRRSA, and ARP REVIENUE Revenue Section A Revenue Section B Revenue Sec	9		CHEDUL	E INTO THE A	FR. IF THE I	INKS ARE BR	OKEN, THE A	FR WILL BE	SENT BACK T	O THE AUDIT	OR FOR CO	RRECTION.	
Revenue Section A Revenue Section A Revenue Reve	7	Part 1: CARES, CRRSA,	d AR	P REVE	NUE								
Participant	00	Revenue Section A	Section A 2021 EXPE or expend	is for revenue re NDITURES clain litures reported	cognized in FY red on July 1, 2 in the prior ye	2022 reported c 021, through Jur ar FY 2020 and/	on the FY 2022 A ne 30, 2022, FRIS or FY 2021 AFR.	IFR for FY 2020 S grant expendi	and/or FY ture reports				
Description (interar Vinole Dollan) "See Instructions for detailled descriptions (interar Vinole Dollan) "See Instructions for detailled description (interar Vinole Dollan) "See Instruction for detail (interar Vinole Dollan)	6	_		(10)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)	Total
2002 1 1 1 1 1 1 1 1 1	7 2		Acct#	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
2021 Clearly (1972 to Act Parameter) Clear C	12		4998	46,926									46,926
Part Invalid Custs And Places Sare Proceedand Conde Digit Custs And Places	55		4998										0
Description Coltes Africanes Content coltes Africanes Coltes Africanes Coltes Africanes Coltes Africanes Coltes California Coltes	4		4998										0
Operatorists Nervance flore abova) Describe on Internation of Charles Control of Charles Control of Charles Control of Charles Charles on Internation table (1992) 4999	15		4998										0
Total Revenue Section A Accounted for showl) Diseache on ItemParlion this Accounted for showl) Diseache Section A Accounted for showl) Diseache Section A Accounted for showl) Diseache Section B Sect	16		4998										0
Total Revenue Section A 46,502 teported on the PY 2022 AFR and for PY 2022 AFR and	17		4998	•									0
Revenue Section B Section B is for revenue recognized in FY 2022 Feported on the FY 2022 AFR and for FY 20	18	\perp		46,926	0		0	0	0			0	46,926
Publication Finetra Whole Dollara) *See instructions for detailed description Finetra Whole Dollara) *See instructions for detailed descriptions of revenue Act # Educational Maintenance Act # Educational Maintenance Maintenance Maintenance Maintenance Transportation Social Security Capital Projects Working Cash Fine Prevention Social Security Capital Projects Social Security Capital State ProcessAM CODEs Dr. 17, 255 Social Security Capital State Supercocana CODEs Dr. 17, 255 Social Security Capital State Supercocana CODE Dr. 17, 255 Capital St	6	Revenue Section B	Section B EXPENDIT reported i	is for revenue re URES claimed on n the FY 2022 Al	cognized in FY n July 1, 2021, FR.	2022 reported o	on the FY 2022 A , 2022, FRIS gran	IFR and for FY . It expenditure	2022 reports and				
Description (Enter Whole Dollars) *See instructions for detailed description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue Acct # Educational descriptional de	X			(10)	(20)	(30)	(40)	(20)	(09)	(04)	(80)	(06)	Total
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: Et, Pd, SE, PM, CP, Pd, PM, PM, PM, PM, PM, PM, PM, PM, PM, PM	2 2		Acct#	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tart	Fire Prevention & Safety	
ESSER II (anity) [CRRSA Act) [FRIS SLIB PROGRAM CODE: E2, FG, 5E, PM, CP, 4998 350,395 D2) GERI I (anity) [CARSE Act) [FRIS SLIB PROGRAM CODE: E0, EC] 4998 914,576 GERS II (anity) [CARSA] [FRIS SLIBPROGRAM CODE: E3, CO] 4998 914,576 GERSA [IN [CARSA] [FRIS SLIBPROGRAM CODE: E3, CO] 4998 4210 17,355 ARP Child Muchiton [CARSA] [FRIS SLIBPROGRAM CODE: E1, E5] 4998 4210 17,355 ARP Child Muchiton [CARSA] [FRIS SLIBPROGRAM CODE: ID, E1, PS] 4998 4998 4998 4998 ARP Homeless I (ARP) [FRIS SLIBPROGRAM CODE: ID, E1, PS] 4998	23	_	4998										0
GEER I (only) (CRRES Act) (FRIS SUB PROGRAM CODE: DG, EC) 4998	2		4998	350,395									350,395
GEER II (only) (ARRSA) [FRIS SLIBPROGRAM CODE: Go, RC, IA) 4988 914,576 ESSER III (only) (ARRS LIBPROGRAM CODE: E3, CO) 4988 914,576 CRRSA, Child Nucrition (CRRSA) [FRIS SLIBPROGRAM CODE: SN) 4210 17,355 ARP DICH, CHAPL (FRIS SLIBPROGRAM CODE: HA, H.) 4998 . ARP Homeless I (ARP) [FRIS SLIBPROGRAM CODE: HM, H.) 4998 . CLIRES (Coronavirus Starte and Local Fical Recovery Funds) [FRIS PROGRAM 4998 . ChOE E8, GA, PS) Other CARSA AR Revenue (not accounted for above) (Describe on temperation tab) 4998	25	┺	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CD) 4988 914,576 CRESA, Child Nutrition (CRESA) (FRIS SUBPROGRAM CODE: SN) 4210 17,355 ARP Child Nutrition (CRESA) (FRIS SUBPROGRAM CODE: HIV, HI) 4988 . ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HIV, HI) 4988 . COTHES (Coronavirus State and Local Field Recovery Funds) (FRIS PROGRAM 4998 . CODE 86, AP, FS) CODE 86, AP, FS) . Itemization tab) 4998 .	2		4998										0
ARTO THE MINING ARTO PART AND THE STATE OF T	200	\vdash	4998	914,576									914,576
ARP IDEA (ARP) [FRIS SUBPROGRAM CODE: HM, HL) 4998 . ARP Homeless I (ARP) [FRIS SUBPROGRAM CODE: HM, HL) 4998 . COLRES (Coronavirus State and Local Fiscal Recovery Funds) [FRIS PROGRAM 4998 . CACODE SEG, AP, FSJ Other CARES Act Revenue (not accounted for above) (Describe on temperation tab) 4998	۱	4	4210	17,355									17,355
ARP Homeless I (ARP) [FRIS SLIBFROGRAM CODE: HM, HL) CIRES (coronavirus State and Loral Fiscal Recovery Funds) [FRIS PROGRAM 4998 CHOES GE, AP, FS] OCHER SKE AR Evenue (not accounted for above) (Describe on temication tab)	ಸ	_	4998										0
CURES (Coronavirus State and Loral Fiscal Recovery Funds) (FHIS PROGRAM 4998 CHOEDE EGG, AP, FS) CHOEDE EGG, AP, FS) Itemization tab)	က်		4998										0
Other CARES Act Revenue (not accounted for above) (Oscaribe on 4998 tembration tab)	32		4998										0
	8		4998										0

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

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

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

13							The second secon						
Second content to the content of t		A	m	ပ	۵	ш	ட	თ	I	_	7	¥	_
Part Comparison Compariso	34		4998										0
Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue Section C: Revenue Account 4998 - Total Revenue Section C: Revenue Account 4998 - Total Revenue Account 4998 - Tot	35		4998										0
Revenue Section C. Reconciliation for Revenue Account 4998 - Total Revenue Section C. Reconciliation for Revenue Account 4998 - Total Revenue Section C. Reconciliation for Revenue Section C. Revenue Section C. Reconciliation for Revenue Section C. Revenue S	36		4998										67,530
Revienue Section C: Reconciliation for Revenue Account 4999 - Total Revenue 1,275,627 0	3 18	+		8			0	0	0			0	1,349,856
Part 2: CARES, CRRSA, and ARP EXPENDITURES 0	č		for Re	venue Ac	count 4	998 - Total	Revenue						
Part 2: CARES, CRRSA, and ARP EXPENDITURES 0	3	4-	4998	1,379,427	0		0	0	0	BETSHARMS		0	1,379,427
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: Expenditure Section B: Expenditure Section B	8	\sqcup	8654	1,379,427	0		0	0	0		1000	0	1,379,427
Review of the July 1, 2021 through June 30, 2022 RIS Expenditures reports may assist in determining the expenditures to use below. Expenditure Section A: Expenditure Section A: Little tends conditional control and a control	41	_		0 0	0 8		0	o č	0			0	0
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: EXPENDITURES (CARES) Little interval and convolute control and c	4 8			No.	No.	SALVESTINE.	OK.	Š.	NO.	NAME OF TAXABLE PARTY.		OK.	Š
ESSER I EXPENDITURES (CARES) ESSER I EXPENDITURES (CARES) ESSER I EXPENDITURES (CARES) ESSER I EXPENDITURES (CARES) ENTITION TO A STATE OF THE PROPERTY OF	4		dAI		LIDN	URES							
ESSER EXPENDITURES (CARES) Salutes Employee Employee Esser EXPENDITURES (CARES) Salutes Employee Empl	45	_	, 2022		litures re	ports may ass	ist in detern	nining the e	xpenditures	to use bel	ow.		
ESSER EXPENDITURES (CARES) Catol	46												
Employee Purchased Suppliet & Splarke Suppliet & Splarke Suppliet & Splarke Purchased Suppliet &	47				(100)	(200)	(300)	(400)	DISBURSEMENTS (500)		(700)	(800)	(006)
1. If the total expenditures	49				Salaries		Purchased	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination	Total
1. LECT bits broat operations 2000 and 2000 below (these 2000 and 2000 below (these 2000 and 2000 below (these 2000 and 20	જ		STATE OF THE				STATE OF THE PARTY.						
State Expenditures Expenditure	5	ST.	elow									The state of the s	
2. List the peer lite capacity tree in function 3000 at 2500 above). 3. List the redundor are able included in Function 3000 & 2000 above). 3. List the redundor greatures are able included in Function 3000 & 2000 above). 3. List the redundor greatures are able included in Function 3000 & 2000 above). 3. List the redundor greatures in Function 3000 & 2000 above). 3. List the redundor greatures in Function 3000 & 2000 above). 3. List the redundor greatures in Function 3000 & 2000 above). 3. List the redundor greatures in Function 3000 & 2000 above). 3. List the redundor greatures in Function 3000 & 2000 above). 1. List the redundor greatures in Function 3000 of 2000 above). 2. List the redundor greatures in Function 3000 of 2000 above). 2. List the redundor greatures in Function 3000 of 2000 above). 2. List the redundor greatures in Function 3000 of 2000 above). 2. List the redundor greatures in Function 3000 of 2000 above). 3. List the redundor greatures in Function 3000 of 2000 above). 3. List the redundor greatures in Function 3000 of 2000 above). 4. List the redundor greatures in Function 3000 and 2000 below. 5. List the redundor from 1500 and 2000 below. 5. List the redundor greatures in Function 3000 and 2000 below. 6. Cooper and 2000 above). 6.	52	$\overline{}$	1000			2							0
2. Life the specific expenditives in functions 2539, 2540, 8,2550 below (these expenditives in functions 2539, 2540, 8,2550 below (these expenditives are also included in functions 2000 below (these services, coult and conservations) 3. Life the control as walter (read of possible and conservations) 3. Life the control as walter (strold and conservations) 3. Life the control conservations and conservations) 3. Life the control conservations and conservations and conservations and conservations are also included in functions 2000 below (these expenditures are also included in functions 2000 below (these expenditures are also included in functions 2000 below (these expenditures are also included in all separations (trained in all separations are also included in all separatio	8		2000										0
23 List the exclusion and construction services (road) 2550	"	DEC.	ow (these			TO TO THE		1 VEL 23		11日本の	Carl Section		
Dispute Service (Control & Maintenance of Puart Services (Control & Salaries) Salaries Salari	3 8	Facilities Acoul	2530										
3. List the technology expenses in Functions 2000 below (these acts of the technology expenses in Functions 2000 below (these acts of the technology expenses in Functions 2000 & 2000 below (these acts of the technology expenses in Functions 2000 & 2000 above). TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in all Expenditure Section B:	57	Τ.	2540										0
3. List the technology expenses in Functions 2000 below (these expenses in Functions 5000 below (these expenditures are also included in functions 1000 & 2000 below (these expenses in Functions) 2. List the technology expenses in Functions (2000 below (these expenses) 2. List the technology expenses in Functions (1. List the technology expenses in Functions) 2. List the technology expenses in Functions (1. List the technology expenses in Functions) 2. List the technology expenses in Functions (1. List the technology expenses in Functions) 2. List the technology expenses in Functions (1. List the technology expenses in Functions) 2. List the technology expenses in Functions (1. List the technology expenses in Function (1. List the technology expenses in Function (1. List the techn	88	_	2560										0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 1000	g		(these										
Function 2000 Function 2	1	TECHNOL	1000				7.11	21,					c
Function 2009 TOTAL TECHNOLOGY/RELATED SUPPLIES, PURCHASE SERVICES, Total Technology Total Technology Total Technology Function State Expenditure Section B:	و	-	0000								ya.		
Total Technology Perlact, Purchase SERVICEs, Purchased Runctions Section B: Expenditure Section B:	8	.≘	2004								77		
ESSER EXPENDITURES (CRRSA) (200) (300) (400) (500) (500) (700) (80	8		Total Technology				0	0	0		0		0
ESSER II EXPENDITURES (CRRSA)	20 0								DICELIBREMENTS				
## Benefits Services Materials Equipment Benefits Services Materials Equipment Benefits Services Materials Equipment Benefits 1. List the total expenditures for the Functions 1000 below INSTRUCTION Total Expenditures	18				(100) Salaries		(300) Purchased	(400) Supplies &	(500) Capítal Outlay		(700) Non-Capitalized	(800) Termination	(900) Total
1. List the total expenditures for the Functions 1000 and 2000 below INSTRUCTION Total Expenditures 2000 Support SERVICES Total Expenditures 2000	ò	3	No. of Contrast	1		Charles	Services	Materials	South areas Spring	STATE OF STREET	Equipment	Benefits	Expenditures
INSTRUCTION Total Expenditures 10000 2000 194,673	8		efow										
SUPPORT SERVICES Total Expenditures 2000 194,673	2		1000									The second	0
	7		2000				194,67.	20					194,673

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

154,077	A	В	٥	ш	L	ຶ່	C	-	ا ا	¥	_
2000 2000	5	as s									
C200) C200) C200) C300) C300	2540				194,673						194,673
C200 C200	3. Ust the technology expenses in Functions; 1000 & 2000 below (these										
Capital Outley Capi	1000										0
(200) (300) (400) (500) (500) (700) (800	Total Technology						0		0		0
Employee Purchased Supplies & Capital Outisy Gotto Gotto Gotto Gotto Cropical Curmination Benefits Services Materials Capital Outisy Cotto Capital Capital							DISBURSEMENTS				
(200) (300) (400) (500) (500) (700) (800) (800) (900)			(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
Carol Carol Capital Outlay Capit	FUNCTION										
Carol (300) (400) (400) (500) (500) (700) (800) Employee Purchased Supplies & Capital Outlay Other Equipment Benefits	1000										c
Capol Capol Capital Outlay Capit	2000										0
Capital Outlay Other Equipment Benefits Capital Outlay Other Equipment Benefits Capital Outlay Other Equipment	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
(200) (300) (400) (500) (500) (700) (800) (500) (500) (500) (600) (500)	2530										0
Capital Outlay Capi	2560										0
C200] C300) C400] C500) C700) C500 C700] C700 C700	 List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions: 1000 & 2000 above). 										
(200) (300) (400) (500) (500) (700) (800) (500)	1000										0
(200) (300) (400) (500) (500) (700) (800) (500)	2000										0
(200) (300) (400) (500) (500) (500) (700) (800) (500) Employee Purchased Supplies & Capital Outlay Other Equipment Benefits Benefits Services Materials	Total Technology				0	0	0		0		
(200) (300) (400) (500) (700) (800) Employee Purchased Supplies & Capital Outday Other Equipment Benefits Benefits Services Materials Benefits											
			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
	Name and Address of the Owner, where					2000					
	1. List the total expenditures for the Functions 1000 and 2000 below										
	1000										0
	2000	NAME OF STREET									0
	2. Ust the specific expenditures in Functions: 2530, 2540, 8, 2560 below (these expenditures are also included in Function 2000 above)										
	2530			-					_		0
	2540										0 0

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

Print Date: 10/12/2022 11-087-0210-26_AFR22

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

	A	В	ပ	О	Ξ	F	9	Н		ſ	×	7
2	mi	iese										
115	4 Pyperioruces are also included in runtuons July or Zubu above; TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 5) in Function 1000)	1000										0
116	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 6 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												
120	ESSER III EXPENDITURES (ARP)			(100) Salaries	(200) Employee	(300) Purchased	(400) Supplies &	(500) Capital Outlay	(600) Other	(700) Non-Capitalized	(800) Termination	(900) Total
122	No.	100000								and the bar	Citation	Commission
123	3 1. List the total expenditures for the Functions 1000 and 2000 below	wo		THE STREET	The state of the s		STATE OF THE STATE		NO. OF PERSONS ASSESSMENT			
124	4 INSTRUCTION Total Expenditures	1000		84,061	24,058		122	10,345				144,121
125	S SUPPORT SERVICES Total Expenditures	2000	120	75,778	27,446	744,354	15,773				THE PARTY	863,351
127	2. List the specific expenditures in Functions: 2530, 2540, 8, 2560 below (these expenditures are also included in Function 2000 above)	v (these										
128	8 Facilities Acquisition and Construction Services (Total)	2530										0
129		2540				743,566	813					744,379
130	() FOOD SERVICES (Total)	2560										0
132	3. List the technology expenses in Functions: 2000 & 2000 below (these expenditures are also included in Functions 3,000 & 2000 above).	hese										
200		1000				1	·	L S				35,880
135	THE FAILURING AND THE SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included All 1- Eucanom annum	2000				0						0
135	Internation 2009) TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (fotal TECHNOLOGY included in all Expenditure Functions)	Total Technology				25,535	0	10,345		0		35,880
136												
137	L							-DISBURSEMENTS				
138	CRRSA Child Nutrition (CRRSA)			(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
5		Total State of the last of the		STATE OF STREET				STATE STATE STATE	W. C. College			
141	1. Ust the total expenditures for the Functions 1000 and 2000 below	wo				STATE OF THE PARTY		STATE BEING	S POTO DE			
142	2 INSTRUCTION Total Expenditures	1000										0
143	S SUPPORT SERVICES Total Expenditures	2000	N POSTONIA N									0
<u> </u>	2. List the s	v (these	Children in Children			THE PRINCE	WE SEE STATE					
145		10										
146		2530										0
148	FOUND SERVICES (TOTAL)	2560										0 0
149												2
150	3. List the technology expenses in Functions.1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	here										
1,5	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 151 is Employed 1000)	1000										0
<u>1</u>	I In Fanction Loud)							4				

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

			(1	-					
	₩	۵	2	2	ш	L	9	<u>-</u>	-	7	×	-
152	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
153	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
154	Expenditure Section G:				I SECTION			Digo: 10 ccaacarte				
156	ARP Child Nutrition (ARP)			(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
158		The man						STATISTICS.				cylindrical co
159	1. List the total expenditures for the Functions 1000 and 2000 below	wo		世代の大学								
	INSTRUCTION Total Expenditures	1000	THE OWNER OF THE OWNER OWNER OF THE OWNER OW							W		0
161	SUPPORT SERVICES Total Expenditures	2000	SINDSHING			17,355						17,355
163	List the specific expenditures in Functions: X530, 2540, 8, Z550 below (these expenditures are also included in Function 2000 above)	w (these										
164	Facilities Acquisition and Construction Services (Total)	2530										0
165	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
166	FOOD SERVICES (Total)	2560				17,355					STANSON.	17,355
168	List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	these .										
100	TECHNOL	1000						Taconi Ta				c
169) in Function 1000) TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included	2000										
9	Jin Function 2000) TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,					0						,
171	EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Tochnology				0	0	0		0		0
172	Expenditure Section H:											
173				1002	facel	the said	Towns,	DISBURSEMENTS				
175	ARP IDEA (ARP)			(100) Safaries	Employee	Purchased	(400) Supplies &	(500) Capital Outlay	(600) Other	(700) Non-Capitalized	(800) Termination	(900) Total
176	FUNCTION	The same of							MET LINE	and in the		rypelialial es
177	1. Ust the total expenditures for the Functions 1000 and 2000 below	low	The state of		SAME OF							
178	INSTRUCTION Total Expenditures	1000										0
179	SUPPORT SERVICES Total Expenditures	2000	Service of the servic								Scenario Co.	0
181	2. List the specific expenditures in Functions: 2530, 2540, 8, 2560 below (these expenditures are also included in Function 2000 above)	w (these										
182	Facilities Acquisition and Construction Services (Total)	2530										0
183	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
184	FOOD SERVICES (Total)	2560					33					0
186	3. Ust the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	these 1.										
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included) in Function 1000)	1000										0
188	프 프	2000										0
189	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0				0

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

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

	A	8	ပ	Q	E	보	၅	Н	-	-	¥	٦
190	Expenditure Section I:								Town Control			
191				(100)	(200)	(300)	(400)	—DISBURSEMENTS (500)	(009)	(200)	(800)	[006]
193	ANY TOTAL			Salaries	Employee	Purchased	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination	Total
194	FUNCTION	の大学を		THE REAL PROPERTY.								
195	1. Ust the total expenditures for the Functions 1000 and 2000 below	neiow			The second	TOTAL BARRET		STATE STATE OF THE PARTY OF THE				THE RESERVE
196	INSTRUCTION Total Expenditures	1000										0
197	SUPPORT SERVICES Total Expenditures	2000	STATE OF THE PARTY.								PAR NOTH	0
	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these	low (these	をおります	1020110118-01				THE PARTY OF	Medical Str	School Section		Section 2
199												
200	200 racilities Acquisition and Construction Services (Total)	2530			380							0
201	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
202	FOOD SERVICES (Total)	2560										0
204	List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	(these re).										
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included	1000										c
205	205 In Function 1000)											
206	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 206 in Function 2000)	2000										0
207	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Punctions)	Total Technology				0	0	0		0		0
208	Expenditure Section J:						PARTY I					
209	CURES (Coronavirus State and Local Fiscal			(100)	(200)	(300)	(400)	——DISBURSEMENTS (500)	(600)	(200)	(800)	(ann)
211				Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
212	Diam's	The Carrotte						STATE OF THE PARTY				
213	3. Ust the total expenditures for the Functions 1000 and 2000 below	elow										
214	INSTRUCTION Total Expenditures	1000										0
215	215 SUPPORT SERVICES Total Expenditures	2000	The second								4	0
217	2. List the specific expenditures in Functions: 2330, 2540, & 2560 below (these expenditures are also included in Function 2000 above)	low (these										
218	218 Facilities Acquisition and Construction Services (Total)	2530										0
216	219 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
225	220 FOOD SERVICES (Total)	2560	Sales Andread	723								0
222	List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	r (these re):										
223	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 223) in Function 1000)	1000										0
224	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Induded fin 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
1	1								-			

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

Other CARSA Set Exponellitures (not a secretarial se		A	В	ပ		D	ш	u.	ტ	I	-	7	×	7
Other CARES Act Expanditures (not accounted for above) Selects Dotton	226	Expenditure Section K:		,			100000							
Charlet CARREA for Exponditures (not a accounted for above) Charlet Carrelle Car	227									DISBURSEMENTS-				
	228	Other CARES Act Expenditures (not accounted for above)			c)	100) laries	(200) Employee	(300) Purchased	(400) Supplies &	(500) Capital Outlay	(600) Other	(700) Non-Capitalized	(800) Termination	(900) Total
1. If the first decided the functions 2000 pells 2000 bloom 2000 2	230	FUNCTION				THE PARTY OF	CHIEFINA	Services	Materials			rdorbinent	Denetits	expenditures
State by each office and a state of the control o	231	1. Ust the total expenditures for the Functions 1000 and 2000 b	welow											
2. Little previous many control and contro		UCTION Total Expenditures	1000							9				0
2. Life the special registration is formation as 2500, 2500, 8500,		ORT SERVICES Total Expenditures	2000											0
State the development and constructions services (Trief) 2559	S ARRESTS I	List the specific expenditures in Functions: 2530, 2540, & 2560 be expenditures are also included in Function 2000 above)	low (these								S 0.44			
1. Little recipiology experies in functions 2000 a 2000 blown (these separated in land of a 1000 bloom (these separat	236 Facility	ites Acquisition and Construction Services (Total)	2530		L	-								0
1. Universe presents in functions 2000 a 2000 below (these preparations are as a function of preparations 2000 a 2000 below (these preparations are as a function of preparation and preparation of preparations 2000 a 2000 below (these preparations are as a function of preparation of prepar		ATION & MAINTENANCE OF PLANT SERVICES (Total)	2540											0
3. Little technicing sportural if and tonic 2000 & 2000 below (these months are not as a beneficial in Function 2000 & 2000 below (these months are not as a beneficial in Function 2000 & 2000 below (these months are not as a beneficial in Function 2000 & 2000 below (these months are not as a beneficial in Function 2000 below (these months are not as a beneficial in Function 2000 below (these months are not as a beneficial in Function 2000 above) 2. Little technicis are also included in all specialization (the notation 2000 below (these months are not as a beneficial in Function 2000 above) 2. Little technicis are also included in all specialization (the notation 2000 above) 2. Little technicis are also included in the included and a specialization (the notation 2000 above) 2. Little technicis are also included in the included and a specialization (the notation 2000 above) 2. Little technicis are also included in the included and a specialization (the notation 2000 above) 2. Little technicis are also included in Function 2000 above) 2. Little technicis and also included in Function 2000 above) 2. Little technicis and also included in Function 2000 above) 2. Little technicis and also included in Function 2000 above) 2. Little technicis and also included in Function 2000 above) 2. Little technicis and also included in Function 2000 above) 2. Little technicis and also included in Function 2000 above) 2. Little technicis and also included in Function 2000 above) 2. Little technicis and also included in Function 2000 above) 2. Little technicis and also included in Function 2000 above) 2. Little technicis and also included in Function 2000 above) 2. Little technicis and also included in Function 2000 above) 2. Little above (the subor included in Function 2000 above) 2. Little above (the subor included in Function 2000 above) 2. Little above (the subor included in Function 2000 above) 2. Little above (the subor included in Function 2000 above) 2. Little above (the subor inc		SERVICES (Total)	2560		100									0
Trendendender State Trendender State Trendend		 Ust the technology expenses in Functions: 1000 & 2000 below expenditures are also included in Functions 1000 & 2000 above 	(these re).								1000			
Proceedings Procedure Pr		NOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included action 1000)	1000											0
TOTAL TECHNOLOGY-RELATED SURPLIES, PURCHASE SERVICES, Total		NOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included action 2000)	2000											0
Expenditure Section L:		TAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, LIPMENT (Total TECHNOLOGY included in all Expenditure nations)	Total Technology					0	0	0		0		0
Other CRSA Expenditures (not accounted for above) 1. List the total expenditures from the functions 2000 below. 1. List the total expenditures from the several treatment of the functions 2000 below. 1. List the total expenditures from the several treatment of the functions 2000 below. 2. List the spenditures in a size included in Functions 2000 below (these capenditures are as is included in functions 2000 below). 3. List the spenditures are as is included in functions 2000 below (these capenditures are as is included in all Expenditures are as is included in all Expenditures are as included in all Expenditures. 3. List the total expenditures are as included in functions 2000 a 2000 below, (these capenditures are as included in all Expenditures are as included in all Expenditures are as included in all Expenditures. 2. List the total expenditures are as included in all Expenditures are as included in all Expenditures. 3. List the total expenditures are as included in all Expenditures. 3. List the total expenditures are as included in all Expenditures. 2. List the total expenditure are as included in all Expenditures. 3. List the total expenditures are as included in all Expenditures. 3. List the total expenditures are as included in all Expenditures. 4. List the total expenditures are as included in all Expenditures. 4. List the total expenditures are as included in all Expenditures. 4. List the total expenditures are as included in all Expenditures. 4. List the total expenditures are as included in all Expenditures. 4. List the total expenditures are as as included in all Expenditures. 4. List the total expenditures are as as included in all Expenditures. 4. List the total expenditures are as as included in all Expenditures. 4. List the total expenditures are as as included in all Expenditures. 4. List the total expenditures are as as included in all Expenditures. 4. List the total expenditures are as as included in all Expenditures. 4. List the total expenditures are as as included in a	1 3								1000			Property of		
FUNCTION 1. Lift the total expenditures from the Functions 1000 and 2000 below 1. Lift the total expenditures from the Functions 1000 and 2000 below 1. Lift the total expenditures from the Functions 1000 and 2000 below 1. Lift the total expenditures from the Functions 1000 and 2000 below 1. Lift the total expenditures from the Functions 1000 and 2000 below 2. List the specific expenditures in Functions 2530, 2540, & 2550 below (these copenditures are also included in Functions 2000 & 2000 below (these copenditures are also included in Functions 2000 & 2000 below (these copenditures are also included in Functions 2000 & 2000 below (these copenditures are also included in Functions 2000 & 2000 below (these copenditures are also included in Functions 2000 & 2000 below (these copenditures are also included in Functions 2000 & 2000 below (these copenditures are also included in Functions 2000 & 2000 below (these copenditures are also included in Functions 2000 & 2000 below (these copenditures are also included in all Expenditure are also included are also included in all Expenditure are also included an		ther CRRSA Expenditures (not accounted				100)	(2003)	(300)	(400)	DISBURSEMENTS	(600)	(Jour)	(BOOK)	(app)
1. Lift the total expenditures for the Functions 1000 and 2000 below 1. Lift the total expenditures for the Functions 1000 and 2000 below 1000		for above)			Sal	laries	Employee	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
1. List the total expenditures for the Functions 1000 below 2. List the total expenditures 2000 2. List the specific expenditures are also included in Function 2030 above) 2. List the specific expenditures are also included in Function 2030 above) 2. List the specific expenditures are also included in Function 2030 above) 2. List the specific expenditures are also included in Functions: 1000 & 2000 below (these expenditures are also included in Functions: 1000 & 2000 below (these expenditures are also included in Functions: 1000 & 2000 below (these expenditures are also included in Functions: 1000 & 2000 above). 3. List the technology expenses in Functions: 1000 & 2000 above). 2. List the technology expenses in Functions: 1000 & 2000 above). 2. List the technology expenses in Functions: 1000 & 2000 above). 2. List the technology expenses in Functions: 1000 & 2000 above). 2. List the technology expenses in Functions: 1000 & 2000 above). 2. List the technology expenses in Functions: 1000 & 2000 above). 2. List the second threat are also included in all Expenditure are also included in all Expenditure 2. List the second threat are also included in all Expenditure 2. List the second threat are also included in all Expenditure 2. List threat are also included in all Expenditure 2. List threat are also included in all Expenditure 2. List threat are also included in all Expenditure 2. List threat are also included in all Expenditure 2. List threat are also included in all Expenditure 2. List threat are also included in all Expenditure 2. List threat are also included in all Expenditure 2. List threat are also included in all Expenditure 2. List threat are also included in all Expenditure 2. List threat are also included in all Expenditure 2. List threat are also included in all Expenditure 2. List threat are also included in all Expenditure 2. List threat are also included in all Expenditure 2. List threat are also included in all Expenditure 2. List threat	248	FUNCTION				The state of the s	S S S S S S S S S S S S S S S S S S S	DEI VICES	Materials	CONTRACTOR		Eduipment	Denemic	expenditures
Support Stelvices 1000 1	249	1. List the total expenditures for the Functions 1000 and 2000 t	nelow											
2. List the specific expenditures from 1 2000 2000 2540, & 2550 below (these expenditures are also included in Functions 2030 above) 2550	250 INSTR.	UCTION Total Expenditures	1000									3		0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Functions: 2000 above). 3. List the technology expenses in Functions: 1,000 & 2,000 above). TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 2000) in Function 2,000) TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 2000) TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, Total in Technology and in Expenditure are also included in all Expenditure	251 supp.	ORT SERVICES Total Expenditures	2000											0
Facilities Acquisition and Construction Services (Total) 2550 2560	HIPSHIT?	List the specific expenditures in Functions; 2530, 2540, & 2550 be expenditures are also included in Function 2000 above)	low (these			00.7 0.7								
2540 2540 2540 2540 2550		ties Acquisition and Construction Services (Total)	2530					S						0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 2000 in Function 2000) TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, Total EQUIPMENT (fload ed in all Expenditure rechnology or necessary of the purchase services).	255 OPER	ATION & MAINTENANCE OF PLANT SERVICES (Total)	2540											0
# 3. List the technology expenses in Functions; 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 2000 in Function 2000) TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, Total EQUIPMENT (floaded in all Expenditure rechnology or 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	256 FOOD	SERVICES (Total)	2560										Esta Ber	0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 1000 1 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 2000 1 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, Total 1 Technology		 List the technology expenses in Functions: 1,000 & 2000 below expenditures are also included in Functions 1,000 & 2,000 above 	(these re).											
TECHNOLOGN-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Part TECHNOLOGN-RELATED SUPPLIES, PURCHASE SERVICES, Total EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Technology and	7ECHI	NOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included perion 1000)	1000											0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, Total Tota	Z60 in Fun	VOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included ricion 2000)	2000							1021				0
		TAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, UIPMENT (Total TECHNOLOGY Included in all Expenditure	Total Technology					0	0	0		0		0

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

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		1	,	THE PERSON NAMED IN	1			OLA CAMPAGAIN		,	2	J
262	Expenditure Section M:											
263						The second secon	- 10 m 10 m	DISBURSEMENTS				
264	Omer ARP Expend			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)
265	above)			Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
266	FUNCTION	Town water to				Control of the Contro		CHARLES AND AND ADDRESS OF THE PARTY OF THE	STATE STATES	The state of the s	Sellellis	Chemomers
267	1. Ust the total expenditure	elow										
380	INCTDIA	1000										
3 8	INSTRUCTION Joint expenditures											0
307	269 SUPPORT SERVICES Total Expenditures	2000			1							0
	2. Ust the specific expenditures in Functions: 2530, 2540, & 2560 below (these	ow (these	Sept Bankara	# TO THE R. P. LEWIS CO., LANSING, MICH.	Late Contains	大田田田田 できた	E584655	1日から 1月日日日日日	STATE OF STREET	大学の日本学の日本の大学	Part of the second	
271	100											
272	272 Facilities Acquisition and Construction Services (Total)	2530										0
273	273 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
274	(FOOD SERVICES (Total)	2560										0
į,	Control of the Contro						100 Sec. 150	The second second	THE RESERVE TO SERVE THE PARTY OF THE PARTY	THE WAY		
276	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	(these										
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included	-										
277	_	1000										0
278	778 in Computer Supplies, PURCHASE SERVICES, EQUIPMENT (Included	2000										0
	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,											
279		Technology				0	a	0	CSANO	0		0
280	100		CONTRACTOR OF	THE PERSON NAMED IN	CONTRACTOR OF THE PARTY OF THE		THOUGHT TITLE	A THE SECOND ST		SOFT COLDS	SECTION SECTION	
284	Expanditure Section N.	STATE OF	The second		100000000000000000000000000000000000000		CONTRACTOR STATE	367	The state of the s	AND DESIGNATION	STEEL STEEL	
282								DISBURSEMENTS	SJ			
283	-			(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(900)
284	CARES, CRRSA, & ARP funds)			Salaries	Employee	Purchased	Supplies & Materials	Capital Outlay	Other	Non-Capitalized	Termination	Total
285	FUNCTION	100 mg			SET DESCRIPTION			THE REAL PROPERTY.	SANSTERNAME.			Sa initializador
286	286 INSTRUCTION	1000		84,061	24,058	25,535	122	10,345	0	0		144,121
287	287 support services	2000		75,778	27,446	956,382	15,773	0	0	0		1,075,379
288	288 Facilities Acquisition and Construction Services (Total)	2530		0	·O	0	0	0	0	0		0
288	289 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		0	0	938,239	813	0	0	0		939,052
290	290 FOOD SERVICES (Total)	2560		0	0	17,355	0	0	0	0		17,355
291	1 TOTAL EXPENDITURES					STATE OF THE REAL PROPERTY.	10 COUNTY 10 CO			Functions 10	Functions 1000 & 2000 total	1,219,500
292	2								- STATE			正大 を 子 人
293	Expenditure Section O:							100 CO 100 CO				
294	4 TOTAL TECHNOLOGY		のないのではいい				200	DISBURSEMENTS				
295				(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)
296	CRRSA, & ARP funds)			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
297	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	The second					NUMBER OF THE OWNER, THE					e demonstration
	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,	Total				25.535	0	10.345		c		35 880
298	B EQUIPMENT (Total TECHNOLOGY Expenditures)	Technology		Section 1975	A THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON AND ADDRESS OF TH							

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~	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION	ND DEPREC	IATION					ų				
N	Description of Assets (Enter Whole Dollars)	Acct#	Cost Beginning July 1, 2021	Add: Additions July 1, 2021 thru June 30, 2022	Less: Deletions July 1, 2021 thru June 30, 2022	Cost Ending June 30, 2022	Life In Years	Accumiated Depreciation Beginning July 1, 2021	Add: Depreciation Allowable July 1, 2021 thru June 30, 2022	Less: Depreciation Deletions July 1, 2021 thru June 30, 2022	Accumulated Depreciation Ending June 30, 2022	Ending Balance Undepreciated June 30, 2022
ო	Works of Art & Historical Treasures	210				0					0	
4	Land	220										
ς,	Non-Depreciable Land	221	114,600			114,600						114,600
ဖ	Depreciable Land	222				0	25				0	
7	Buildings	230	eri									
∞	Permanent Buildings	231	11,989,414	1,466,305		13,455,719	25	3,987,444	196,255		4,183,699	9,272,020
တ	Temporary Buildings	232				0	20				0	
9	Improvements Other than Buildings	240	1,319,651	726,53		1,385,628	8	457,710	809'89		521,318	864,310
1,	11 Capitalized Equipment	250										
12	10 Yr Schedule	251	2,460,345	124,000	1	2,584,345	9	1,914,738	120,491		2,035,229	549,116
13	5 Yr Schedule	252	1,560,974	64,300		1,625,274	25	998,834	191,986		1,190,820	434,454
60 4	3 Yr Schedule	253		37,267		37,267	В		6,211		6,211	31,056
15	Construction in Progress	260	350,721		350,721	0	1					
16	Total Capital Assets	200	17,795,705	1,757,849	350,721	19,202,833		7,358,726	578,551	0	7,937,277	11,265,556
17	Non-Capitalized Equipment	700				0	9		0			
18	18 Allowable Depreciation								578,551			

					Page 37
	A	В	С	D	E F
1		ESTIMATED OPERATING EXPENSE P	ER PUPIL (OEF	P)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)	
2			This schedule	is completed for school districts only.	
4	Fund	Sheet, Row		ACCOUNT NO - TITLE	Amount
6			0	PERATING EXPENSE PER PUPIL	
_	EXPENDITURES:			SWATER OF EATONS	
	ED	Expenditures 16-24, L116		Total Expenditures	\$ 8,584,011
10	O&M ns	Expenditures 16-24, L155 Expenditures 16-24, L178		Total Expenditures Total Expenditures	722,326 575,282
11	TR	Expenditures 16-24, L214		Total Expenditures	559,914
	MR/SS	Expenditures 16-24, L292		Total Expenditures Total Expenditures	212,052 549,144
13	IORI	Expenditures 16-24, L422		Total Expenditures	\$ 11,202,729
	LESS RECEIPTS/REVENUES OR I	DISBURSEMENTS/EXPENDITURES NOT APPLICABLE T	O THE REGULAR I	C-12 PROGRAM:	
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$ 0
19		Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)	0
20 21		Revenues 10-15, L48, Col F Revenues 10-15, L49, Col F	1422 1423	Summer Sch - Transp. Fees from Other Districts (In State) 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
	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)	0
24 25	TR TR	Revenues 10-15, L56, Col F Revenues 10-15, L59, Col F	1442 1451	Special Ed - Transp Fees from Other Districts (in State) 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		Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (in State)	0
	O&M-TR	Revenues 10-15, L62, Col F Revenues 10-15, L151, Col D & F	1454 3410	Adult - Transp Fees from Other Sources (Out of State) Adult Ed (from ICCB)	0
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)	0
	O&M-TR O&M-TR	Revenues 10-15, L213, Cal D,F Revenues 10-15, L214, Col D,F	4600 4605	Fed - Spec Education - Preschool Flow-Through Fed - Spec Education - Preschool Discretionary	0
33	O&M	Revenues 10-15, L224, Col D	4810	Federal - Adult Education	0
34		Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs	83,915
35 36		Expenditures 16-24, L9, Col K - (G+I) Expenditures 16-24, L11, Col K - (G+I)	1225 1275	Special Education Programs Pre-K Remedial and Supplemental Programs Pre-K	0
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs	0
38 39	ED ED	Expenditures 16-24, L15, Col K - (G+I) Expenditures 16-24, L20, Col K	1600 1910	Summer School Programs Pre-K Programs - Private Tuition	61,524 0
40		Expenditures 16-24, L20, Col K Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition	0
41		Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tultion	0
_	ED ED	Expenditures 16-24, L23, Col K Expenditures 16-24, L24, Col K	1913 1914	Special Education Programs Pre-K - Tuition Remedial/Supplemental Programs K-12 - Private Tuition	0
44		Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition	0
	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tultion	0
	ED ED	Expenditures 16-24, L27, Col K Expenditures 16-24, L28, Col K	1917 1918	CTE Programs - Private Tuition Interscholastic Programs - Private Tuition	
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tultion	
	ED ED	Expenditures 16-24, L30, Col K	1920 1921	Gifted Programs - Private Tultion	0
	ED	Expenditures 16-24, L31, Col K Expenditures 16-24, L32, Col K	1921	Bilingual Programs - Private Tultion Truants Alternative/Optional Ed Progms - Private Tultion	0
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services	84,545
53 54	ED FD	Expenditures 15-24, L104, Col K Expenditures 16-24, L116, Col G	4000	Total Payments to Other Govt Units Capital Outlay	424,296 1,031,118
55	ED	Expenditures 16-24, L116, Col I		Non-Capitalized Equipment	0
56		Expenditures 16-24, L134, Col K - (G+I)	3000	Community Services	0
57 58	D&M D&M	Expenditures 16-24, L143, Col K Expenditures 16-24, L155, Col G	4000	Total Payments to Other Govt Units Capital Outlay	142,753
59	0&M	Expenditures 16-24, L155, Col I		Non-Capitalized Equipment	0
_	DS DS	Expenditures 16-24, L164, Col K Expenditures 16-24, L174, Col K	4000 5300	Payments to Other Dist & Govt Units Debt Service - Payments of Principal on Long-Term Debt	350,000
62		Expenditures 16-24, L174, Col K Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services	0
63		Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units	0
64 65	TR TR	Expenditures 16-24, L210, Col K Expenditures 16-24, L214, Col G	5300	Debt Service - Payments of Principal on Long-Term Debt Capital Outlay	0 125,094
66	TR	Expenditures 16-24, L214, Col I		Non-Capitalized Equipment	0
67		Expenditures 16-24, L220, Col K	1125	Pre-K Programs	0
69		Expenditures 16-24, L222, Col K Expenditures 16-24, L224, Col K	1225 1275	Special Education Programs - Pre-K Remedial and Supplemental Programs - Pre-K	0
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs	0_
71		Expenditures 16-24, L228, Col K Expenditures 16-24, L277, Col K	1600 3000	Summer School Programs Community Services	639
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units	0
74		Expenditures 16-24, L318, Col K - (G+I)	1125	Pre-K Programs	0
75 76	Fort	Expenditures 16-24, L320, Col K - (G+I) Expenditures 16-24, L322, Col K - (G+I)	1225 1275	Special Education Programs Pre-K Remedial and Supplemental Programs Pre-K	0
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs	0
78 79	Tort Fort	Expenditures 16-24, L326, Col K - (G+I) Expenditures 16-24, L331, Col K	1600	Summer School Programs	0
80		Expenditures 16-24, L331, Col K Expenditures 16-24, L332, Col K	1910 1911	Pre-K Programs - Private Tuition Regular K-12 Programs - Private Tuition	0
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition	0
	Tort Tort	Expenditures 16-24, L334, Col K Expenditures 16-24, L335, Col K	1913 1914	Special Education Programs Pre-K - Tuition Remedial/Supplemental Programs K-12 - Private Tuition	0
84		Expenditures 16-24, L335, Col K Expenditures 16-24, L336, Col K	1914	Remedial/Supplemental Programs A-12 - Private Tultion	0
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition	0
86	Tort Tort	Expenditures 16-24, L338, Col K Expenditures 16-24, L339, Col K	1917 1918	CTE Programs - Private Tultion Interscholastic Programs - Private Tultion	0
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition	0
	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition	0
90		Expenditures 16-24, L342, Col K Expenditures 16-24, L343, Col K	1921 1922	Bilingual Programs - Private Tultion Truants Alternative/Optional Ed Progms - Private Tuition	0
92	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000	Community Services	0
93		Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units	0
94		Expenditures 16-24, L422, Col G Expenditures 16-24, L422, Col I		Capital Outlay Non-Capitalized Equipment	0
96				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$ 2,303,884
97		2 tz. lis	ADA for to	Total Operating Expenses Regular K-12 (Line 14 minus Line 96)	
98 99		9 Month	I AUA ITOM AVER	ge Dally Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022 Estimated OEPP (Line 97 divided by Line 98)	
TUU				and the sale of the sale of the sale	

. 1		В	C	D	
1		ESTIMATED OPERATING EXPENSE PE	R PUPIL (OE	PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)	
1_			This schedu	le is completed for school districts only.	
	Fund	Sheet, Row		ACCOUNT NO - TITLE	Amount
1				PER CAPITA YUITION CHARGE	
-				PER CAPITA TUTTION CHARGE	
3 L	ESS OFFSETTING RECEIPTS/REV		1411	Devile Terror Personnel Devile or Brown to Chatch	ė
5 TF		Revenues 10-15, L42, Col F Revenues 10-15, L44, Col F	1411 1413	Regular -Transp Fees from Pupils or Parents (in State) Regular - Transp Fees from Other Sources (in State)	,
6 TF		Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	
7 TF		Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	
8 TF		Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (in State)	
위판		Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)	
O TE		Revenues 10-15, L54, Col F Revenues 10-15, L55, Col F	1434 1441	CTE - Transp Fees from Other Sources (Out of State)	
2 TF		Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Pupils or Parents (in State) Special Ed - Transp Fees from Other Sources (in State)	
3 TF		Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)	
4 EC		Revenues 10-15, L75, Col C	1600	Total Food Service	52,0
	D-0&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)	39,8
6 EC		Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks	44,10
7 EC 8 EC		Revenues 10-15, L89, Col C Revenues 10-15, L90, Col C	1819 1821	Rentals - Other (Describe & Itemize) Sales - Regular Textbooks	
9 60		Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)	
ŌΕ)	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)	
1 EC	D-0&M	Revenues 10-15, L97, Col C,D	1910	Rentals	1,8
	O-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts	
	D-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts	
4 EC) -O&M-TR	Revenues 10-15, L108, Col C Revenues 10-15, L134, Col C,D,F	1993 3100	Other Local Fees (Describe & Itemize) Total Special Education	287,3
	-O&M-MR/SS	Revenues 10-15, L134, Col C,D,G	3200	Total Career and Technical Education	10,2
ξ Ε	D-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed	
EC)	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast	8,43
	D-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative	
	0-0&M	Revenues 10-15, L150,Col C,D	3370	Driver Education	11,6: 375,1
EC	D-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G Revenues 10-15, L158, Col C	3500 3610	Total Transportation Learning Improvement - Change Grants	575,10
)-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy	
	-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education	
	O-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant	
	0-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant	
	D-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant	
EC	O-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success	
08		Revenues 10-15, L166, Col C,F Revenues 10-15, L169, Col D	3815 3925	State Charter Schools School Infrastructure - Maintenance Projects	
	-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources	46,22
ED.	1	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)	
	-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt	
	-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V	
	-MR/SS I-O&M-TR-MR/SS	Revenues 10-15, L200, Col C,G	4200 4300	Total Food Service Total Title I	449,03 183,3
	I-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV	22,40
	-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	231,91
	-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	
	-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	
	-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	
	-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins	
ED	-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253) Revenues 10-15, L255, Col C	4800 4901	Total ARRA Program Adjustments Race to the Top	
	-O&M-TR-MR/SS	Revenues 10-15, L255, Col C,D,F,G	4901	Race to the Top-Preschool Expansion Grant	
ED	-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	
ED	-TR-MR/SS	Revenues 10-15, LZ58, Col C,F,G	4909	Title III - Language inst Program - Limited Eng (LIPLEP)	
ED	-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920	McKinney Education for Homeless Children	
ED	-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Elsenhower Professional Development Formula	40.27
	-O&M-TR-MR/SS -O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality Federal Charter Schools	19,33
	-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G Revenues 10-15, L263, Col C,D,F,G	4960 4981	State Assessment Grants	
	-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982	Grant for State Assessments and Related Activities	
ED	-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991	Medicald Matching Funds - Administrative Outreach	6,25
	-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicald Matching Funds - Fee-for-Service Program	
	-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)	1,379,42
	deral Stimulus Revenue	CARES CRRSA ARP Schedule	9400	Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses	(46,92
ED	-TR-MR/SS -MR/SS	Revenues (Part of EBF Payment) Revenues (Part of EBF Payment)	3100 3300	Special Education Contributions from EBF Funds ** English Learning (Bilingual) Contributions from EBF Funds **	193,63 192,06
-0	-MR/SS		2300		
				Total Deductions for PCTC Computation Line 104 through Line 193	\$ 3,507,32
				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)	5,391,51
				Total Depreciation Allowance (from page 36, Line 18, Col I)	578,55
1		n ad-ual-	ADA from Ave-	Total Allowance for PCTC Computation (Line 195 pius Line 197) age Dally Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022	5,970,06 626.1
		nanom e	UNA HAIR WACL	Total Estimated PCTC (Line 198 divided by Line 199)	
1				torn commerce Leve fring too marked by ring tool	٠,٥٥٥,٥
*1	he total OEPP/PCTC may	change based on the data provided. The fi	nal amounts	will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the fin	al 9-month ADA.
		nding Distribution Calculation webpage.			
	So to the Evidence-Based Fil				
	So to the Evidence-Based Fu				

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

- 1. Page 11, Account 1790, Educational Fund \$2,697 represents PE uniform and miscellaneous activity sales revenue.
- 2. Page 12, Account 1999, Educational Fund \$11,903 represents miscellaneous revenues.
- 3. Page 12, Account 1999, Operations and Maintenance Fund \$600 represents miscellaneous revenues.
- 4. Page 13, Account 3999, Educational Fund \$46,227 represents baby talk grant proceeds (\$46,135), state library grant proceeds (\$950), net of e-rate grant repayments (\$858).
- Page 15, Account 4998, Educational Fund \$1,379,427 represents federal emergency COVID funding of \$46,926 (ESSER 1), federal emergency COVID funding of \$350,395 (ESSER 2), federal emergency COVID funding of \$914,576 (ESSER 3), and federal e-rate grant proceeds of \$67,530.
- 6. Page 16, Account 2190 -\$2,666 represents miscellaneous purchased supplies and materials.
- 7. Page 19, Account 5400 \$1,051 represents bond agent fees.

Central A & M CUD 21 11087021026

Note - the page numbers referred to above correlate to the page numbering system that ISBE utilizes on their AFR, located at the top left or top right hand corner of each AFR page.

Reference Pages.

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

PART A - FINDINGS

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.

	1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested
1	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).
	 One or more contracts were executed or purchases made contrary to the provisions of the Illinois School Code [105 ILCS 5/10-20.21]. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.].
	5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
	6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
	7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
	8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the illinois State Revenue
Lourant	Sharing Act [30 ILCS 115/12].
	9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per Illinois School Code [105 ILCS
-	5/10-22.33, 20-4 and 20-5].
	10. One or more interfund loans were outstanding beyond the term provided by statute illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5].
	11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per Illinois
,	School Code [105 ILCS 5/17-2A].
	12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
1	13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by
t	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	3 - 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].
	anticipation of current year taxes are still ductarioning, as authorized by liminos school code (200 it.C.S. 5/2/2.10 of 342.5 in bugn 342.7). 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
to a constant	on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.
PART C	<u> OTHER ISSUES</u>
(Marian S)	
1	19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
×	20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
	21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: (Ex: 00/00/0000)
i	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.
Inform	mation related to findings can be found in the Government Auditing Standards reported located on pages 5 through 7.
intorr	mation related to lindings can be found in the Government Additing Standards reported located on pages 3 united in 7.
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PART D - EXPLANATION OF ACCOUNTING PRACTICES FOR LATE MANDATED CATEGORICAL PAYMENTS

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

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

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

\$200 Books \$40,000,000	 	
Date:		

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

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnai	ire:
two many and	
LMHN, Ltd. Name of Audit Firm (print)	
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



10/17/2022 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

la 2		<u>, 151</u>	_									Tizl		rage 3
-	1	A B	С	D	E	F	G	Н		11	J	K	L	M
1						FINA	NCIAL PRO	OFILE INFOR	MATION					
2	1													
3	Rec	quired to	be c	completed for school	l districts	only.								
5	A.	Tay	tato	s (Enter the tax rate -	ev: 0150 f	or \$1 50\								
6	٦.	Ida	lare	s (Litter the tax rate -	ex0130 i	01 91.301								
7	1			<u>Tax Year 2021</u>		Equalized Asses	sed Valuati	on (EAV):			115,963,774	1		
8]													
9				Educational		Operations & Maintenance		Transport	ation		Combined Total		Working Cash	r I
10	1	Rate(s):		0.0290	00 +	0.0050	00 +	0.	002000	=	0.036000		0.005	000
11	1			Birman aya a sangan kanada aya ba baba aya aya da baba ay	arment trans		aaneed 30	LL4 071-0-1, TAX 2407-1, CV-10-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	mucran-orange and	lessan	AND THE PERSON OF THE PERSON O	ml franco.		
12	1			A tax rate must be	entered	in the Education	al, Operat	ions and Ma	intenance	, Trans	portation, and W	Jorking (ash boxes abo	ove.
13				If the tax rate is ze							,			
14	В.	Resu	lts c	of Operations *										
15	ł					Disharas was to /								
16				Receipts/Revenue	S	Disbursements/ Expenditures		Excess/ (Def	iciency)		Fund Balance			
17	1			10,768,38	1	9,866,25	1	9	02,130		5,284,542	1		
18]	* 7	he r	numbers shown are the	e sum of er	ntries on Pages 7 &	8, lines 8, 3	17, 20, and 81	for the Edu	cationa	, Operations & Mai	ntenance,	i	
19 20	ļ	3	rans	sportation and Workin	g Cash Fun	ds.								
21	c.	Shor	-Te	rm Debt **										
22	1	51101		CPPRT Notes		TAWs		TAN:	i		TO/EMP. Orders	El	BF/GSA Certifica	ites
23]				0 +		0 +		0	+	0	+		0 +
24				Other		Total	water a							
25	ļ			Every control of the second se	0 =		0							
26 20	ł	** 7	he r	numbers shown are the	e sum of er	ntries on page 26.								
29	D.	Long	-Ter	m Debt										
30 31	Į.	Check	the	applicable box for lon	g-term del	ot allowance by typ	e of district	t.						
32	ł		a	6.9% for elementary	and high	school districts.	frequen	16.0	03,001					
33	1	х		13.8% for unit distri			L	10,0	00,001					
33 34	1			211011				1						
35 30	ł	Long	-ıer	m Debt Outstanding	g:									
37]		c.	Long-Term Debt (Pri	incipal only	()	Acct							
38	ļ			Outstanding:			511	5,6	80,000					
41	E.	Mate	rial	Impact on Financia	l Position	í								
42				ole, check any of the fo			a material i	mpact on the	entity's fina	ancial po	sition during future	e reporting	g periods.	
43	ļ	Attac	h sh	eets as needed explain	ing each it	em checked.								
45			Pen	ding Litigation										
46	ļ	-4		terial Decrease in EAV										
47				terial Increase/Decreas		ment								
48		Bernelevision		erse Arbitration Ruling	3									
49 50	1			sage of Referendum es Filed Under Protest										
51	1			es Filed Under Protest Islons By Local Board (r Illinois Property	Tax Annesl	Board (PTAR)						
52	1			er Ongoing Concerns (av uhhaai	ומתו ון וחטן						
99	1	11		0.5										
54	1	Comr		S:	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	*********************			*********		***********************	************		
55 56	1													
57	1													
58	1													
59		ļ.,,,,,						••,,••••	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		**************	***********		
61	1													
62	1													- 1

Page 4

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N O HQR			~	0.35	1,40		4	0	0.35	1.40		4	0.10	5 4	0.10	0.40	m	0.10	0.30	* 06'8	RECOGNITION		ofile Final score	
M		v	9	Weight	Value		Score	Adjustment	Weight	Value		Score	Weight	Score	Weight	Value	Score	Weight	Value	Total Profile Score:	e Designation:		ed on the Financial Pr ategorical payments.	
K			G.	0.491			Ratio	0.916		0		Days	192.82	Percent	100.00		Percent	64.50		Total	Estimated 2023 Financial Profile Designation:		based on data provid iming of mandated c	
Н.	лаку	·	7.00	5.284,542.00	10,768,381.00	0.00	Total	9,866,251.00	10,768,381.00	00.0		Total	5,284,542.00	Total	0.00	3,548,491.48	Total	5,680,000.00	16,003,000.81	×	Estimated 202		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.	
E F	ESTIMATED FINANCIAL PROFILE SUMMARY Einancial Profile Website			Funds 10, 20, 40, 70 + (50 & 80 if negative)	Funds 10, 20, 40, & 70,	Minus Funds 10 & 20		Funds 10, 20 & 40	Funds 10, 20, 40 & 70,	Minus Funds 10 & 20			Funds 10, 20 40 & 70	י מונפס דס' לכן, דס מועומבת בין ססס	Funds 10, 20 & 40	(.85 x EAV) x Sum of Combined Tax Rates						ð	¢	
· O		Central A & M CUD 21 11087021026 Shelby	original Designation	runu baranice to neverine natio. Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Less: Operating Debt Pledged to Other Funds (Pg, Cell C54 thru D74) (Excluding C-D57 C-D61 C-D65 C-D69 and C-D23)	ine Ratio:	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, 117)	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			lotal sum of Cash & investments (P2, Cell C4, D4, P4, 14 & C5, D5, F5 & I5) Total Sum of Direct Expenditures (P7, Cell C17, D17, E17,& I17)	4. Percent of Short-Term Borrowing Maximum Remaining:	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	oebt Margin Remaining:	ling (P3, Cell H38)	owed (P3, Cell H32)					
AB C		District Name: District Code: County Name:	1 Gind Balanco to Dougus Dation	- ,	Total Sum of Direct Reve	Less: Operating Debt Pl. (Excluding C-D57 C-D6	2. Expenditures to Revenue Ratio:	Total Sum of Direct Expe	Total Sum of Direct Reve	Less: Operating Debt Ple (Excluding C:D57, C:D6 Possible Adiustment:		3. Days Cash on Hand:	Total Sum of Direct Exne	4. Percent of Short-Term	Tax Anticipation Warran	EAV x 85% x Combined	5. Percent of Long-Term Debt Margin Remaining:	Long-Term Debt Outstanding (P3, Cell H38)	Total Long-Term Debt Allowed (P3, Cell H32)					
,	- 2 E 4 D O	V 80	2 5	12	13	4 5	19	17	7 00	2 8 E	122	25.5	25	26	28	30	31	32	33	33.	37	38	40 41	42

CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21 SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS ACTIVITY FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	_ Ju	Balance ine 30, 2021	_	Receipts	_D	isbursements	Ju	Balance ine 30, 2022
ASSETS						,		
Scholarships - Certificates of Deposit Scholarships - Cash Student Activities - Cash	\$	43,944.63 50.00 202,586.73	\$	174.78 33.79 300,848.14	\$	67.74 - 276,244.84	\$	44,051.67 83.79 227,190.03
TOTAL ASSETS	\$	246,581.36	\$	301,056.71	\$	276,312.58	\$	271,325.49
RESERVED STUDENT ACTIVITY FUND BALANCES								
Student Scholarships: M.A. Furr Mathias Robert Dagner Memorial J. Neal Jordan Memorial Moweaqua Rotary Scholarship Moweaqua Ambulance Scholarship	\$	15,742.94 50.00 6,829.60 6,726.73 14,645.36	\$	47.23 33.79 20.51 33.73 73.31	\$	20.51	\$	15,742.94 83.79 6,829.60 6,760.46 14,718.67
Total Student Scholarships	\$	43,994.63	\$	208.57	_\$	67.74	\$	44,135.46
Organizations: High School:								
Art Club Athletic Donations Athletic Tournament Band Club Band Trip Baseball Boys Basketball Boys Track Cameo Cheer Chorus	\$	13,092.64 14.34 2,711.21 2,932.10 10,190.80 3,397.50 514.92 395.93 1,283.52 1,520.63 11.78	\$	8,976.10 -23,474.12 100.00 -1,673.50 10,893.50 7,880.00 1,478.93 2,265.00	\$	5,565.88 - 17,874.74 649.39 - 1,866.74 7,792.81 2,269.34 1,307.10 1,705.09	\$	16,502.86 14.34 8,310.59 2,382.71 10,190.80 3,204.26 3,615.61 6,006.59 1,455.35 2,080.54 11.78
Class of 2025 Class of 2024 Class of 2023 Class of 2021 Class of 2022		8,941.71 5,276.80 4,735.79 2.948.17		3,222.00 4,076.00 11,069.56		1,040.08 1,627.22 9,706.47 2,111.48		11,123.63 7,725.58 6,098.88 - 836.69
Concessions Cross Country Drama FFA FCLA Football		799.88 81.16 40.00 20,209.99 890.12 4,373.03		7,228.95 52.36 47,032.39 90.00 18,661.00		7,115.97 - 47,774.64 510.14 12,581.26		912.86 81.16 92.36 19,467.74 469.98 10,452.77
General Activities Girls Track Softball Volleyball Girls Basketball		7,287.48 364.55 1,481.37 147.50 1,895.13		8,030.70 1,824.00 782.00 2,767.50		7,157.83 1,430.00 115.00 659.50 1,841.56		8,160.35 758.55 1,366.37 270.00 2,821.07
FFA Scholarship Fund Jazz Band Library Greenhouse Pom Pons Raidercon SADD Scholastic Bowl		3,550.00 1,276.01 1,217.97 14,992.00 2,660.52 428.33 4,830.86 69.50		2,000.00 500.00 8,804.55 2,547.70 685.00 8,550.45 891.00		2,500.00 - 599.72 8,351.61 2,831.32 428.88 8,694.38 794.26		3,050.00 1,276.01 1,118.25 15,444.94 2,376.90 684.45 4,686.93 166.24

CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21 SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS ACTIVITY FUNDS (CONTINUED) FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Jı	Balance une 30, 2021		Receipts	D	isbursements	Ju	Balance ine 30, 2022
					_			
Science Club		40.10		-				40.10
Spanish Club		1,807.31		1,040.00		504.36		2,342.95
Student Council		4,532.47		1,000.00		455.12		5,077.35
Student Council Causes		753.16		-		-		753.16
Superhero Club .		90.00				-		90.00
Mental Health		1,135.00		-		1,000.00		135.00
Golf		740.00		2,163.00		492.00		2,411.00
Yearbook	_	3,665.94		3,139.00	_	2,969.67	_	3,835.27
Total Ḥigh School	\$	137,327.22	\$	192,898.31	\$	162,323.56	_\$_	167,901.97
Junior High School:								
General Activities	\$	231.24	\$	396.01	\$	593.73	\$	33.52
	Φ	77.94	Φ	590.01	Ψ	5/5.75	Ψ	77.94
Athletics		555.35		-		555.35		11.54
Art				-		515.90		-
Cheer		515.90		498.86		417.46		3,320.48
Yearbook		3,239.08						538.32
Faculty KV Fund		828.26		848.00		1,137.94		
Girls Basketball		682.00		-		-		682.00
Boys Basketball		371.87				10.55		371.87
Literary Club		461.11		725.00		19.55		1,166.56
Library Club		687.05		785.00		1,057.06		414.99
Band		585.17						585.17
MS Class Trips		9,136.05		27,711.80		29,047.70		7,800.15
Environmental		392.47		-		-		392.47
Concessions		2,315.32		5,180.60		7,290.94		204.98
Student Council		5,863.13		11,326.82		10,347.02		6,842.93
Choral		549.60		_		-		549.60
Shooting Contest		830.39		35.00		765.39		100.00
Volleyball		675.38		-		54.00 .		621.38
Pop Fund		727.40		-		186.20		541.20
Scholastic Bowl		664.14		-		43.00		621.14
Teacher Account		665.60		1,672.67		902.29		1,435.98
Physical Education		401.15		-		-		401.15
Musical		3,136.18		4,907.00		2,318.83		5,724.35
Music Trip Fund		664.60		7.06				671.66
Lego League		54.35		315.00		_		369.35
Track		56.54		228.75				285,29
Miscellaneous		30.27		39,289.38		39,274.22		45.43
Total Junior High	\$	34,397.54	\$	93,926.95	\$	94,526.58	\$	33,797.91
Grade Schools:								
Bond	\$	12,836.32	\$	3,610.05	\$	5,115.95	\$	11,330.42
Gregory	_	18,025.65		10,412.83	_	14,278.75		14,159.73
Total Grade School	_\$_	30,861.97	_\$_	14,022.88	\$	19,394.70	\$	25,490.15
Total Organizations	_\$	202,586.73	_\$_	300,848.14	. \$	276,244.84	_\$_	227,190.03
TOTAL RESERVED STUDENT ACTIVITY FUND BALANCES	\$	246,581.36	\$	301,056.71	\$	276,312.58	\$	271,325.49

ILLINOIS STATE BOARD OF EDUCATION

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

Budgeted Expenditures. Fiscal Year 2023 Central A & M CUD 21 11087021026 School District Name: RCDT Number: Actual Expenditures. Fiscal Year 2022 LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code) 2. Specia 1. Execut

		ACING	Actual Experiences, riscal real 2022	riscal real 2	777	nna	pungereu Experiorures, riscar rear 2023	res, ristal re	C707 JP
		(10)	(20)	(80)		(10)	(20)	(08)	
Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Tort Fund *	Total	Educational Fund	Operations & Maintenance Tort Fund Fund	Tort Fund	Tota
1. Executive Administration Services	2320	162,842		28,146	190,988	171,594	Vision and the second	29,220	. 2
2. Special Area Administration Services	2330	0		0	0				
3. Other Support Services - School Administration	2490	0		0	0				
4. Direction of Business Support Services	2510	0	0	0	0				
5. Internal Services	2570	2,434		0	2,434	2,830			
6. Direction of Central Support Services	2610	0		0	0				
7. Deduct - Early Retirement or other pension obligations required by state law	rate law			**********	C				
and included above.				*******	0			.,,,,,	
8. Totals		165,276	0	28,146	193,422	174,424	0	29,220	2
9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)	(len:							and the small of comment of the control of the cont	2%

200,814

tal

2,830

203,644

CERTIFICATION

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

October 17, 2022 Contact Name (for questions) Signature of Superintendent Dr. DeAnn Heck

Contact Telephone Number 217-226-4042

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

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district	ion
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https://www.isbe.net/Pages/Waivers.aspx	The district will amend their budget t

neir budget to become in compliance with the limitation.

School Business Services Department Illinois State Board of Education

Current Year Payment on Contracts For Indirect Cost Rate Computation

This schedule is to calculate the amount allowed on contracts obligated by the school district for the Indirect Cost Rate calculation. The contracts should be only for purchase services and not for salary contracts. Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this schedule. They are excluded from the Indirect Cost Rate calculation. Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.

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

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

38C2F43.pdf

Guldance... Subaward & Subcontract

Indirect Cost Rate Plan

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

The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).

(tab 41) for Program Year 2024.					
Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund-Function-Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR * Expenditures 15-24* tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount Applied Contract Amount deducted to the Indirect Cost Rate Base Base (Column E) (Column F)
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	200,000	25,000	475,000
Ed Fund - Food Services - Purchased Services	10-2560-300	Aramark Educational Services	372,182	25,000	347,182
				0	
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Total			372,182	25,000	347,182

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ACTION TO SHARED SERVICES OF COLTSOURCING			L	-	0	L			1
REPORT ON A MARCO SERVICES OR OUTSOURCING School Gode, Section 17-11 (Public Act of 2023) Complete the following for citempts to improve fixed efficiency through shores services or extraourcing in the strice. Tested Year Ending June 30, 2022 Controllum Planning Co		A	9		2	ш	_	E H	~
School Code, Section 17-11 (Public Act 37-0357) Fresh Time Part Ending June 30, 2022 Complete the following for attempt to Improve fixed efficiency through placed services or exteracting in the prior, current and next fixed years. Central A & M CUD 21 Inflates with an IQI Deflot Reduction Plan is leaquined in the Budget Concluding Inflational Programs Central A & M CUD 21 Inflates with an IQI Deflot Reduction Plan is Required in the Budget Concluding Inflational Programs Concluding Services Concludi	*	The Court of the C	REP	HS NO TAC	ARED SER	VICES OR OUTSOL	RCING		
Complete the following fire attempts to improve fixed efficiency through placed services or extecuring in the prior, current and test fixed year. Correct As M. CLD 21 11087021026 Correct Rectal Correct Rectal Year Rectal Year Rectal Year Production Planting Correct Rectal Host Rectal Year Rectal Year Rectal Year Rectal Year Production Planting Correct Rectal Host Rectal Host Required in the Budget Correct Rectal Correct Rectal Year Year Rectal Year Year Rectal Year Year Rectal Year Year Year Year Year Year Year Year	. 0		100	o of Contract	11	1 1 In. hit. A O.	i file		
Complete the following for attempts to improve fixed efficiency through shared services or outcouring in the prior, current and next fixed year. Complete the following for attempts to improve fixed efficiency through shared services. Check box if this schedule is not copilicable	NE		200	Fiscal Fiscal	Year Endin	g June 30, 2022	(/ccn		
Central A & M CID 21 Control to the properties of the schedule is not applicable	ľ		Section to the	and and and	the condense of	Sand Sander			
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Indicate with an Qy if Detical Reduction Plan is Required in the Budget Barriers to Implementation Curriculum Planning Education Stander Programs Education Stander Programs Education Stander Programs Endough Planning Food Services Grant Writing G	00		Prior	17	urrent al Year	Vext Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.		
Service or Function (Check all that apply) Barriers to Implementation Curriculum Planning Curriculum Planning Custodial Services Custodial Services Ecloside Services Ecloside Services Familyouse Benefits Engy Purchasing Food Services Grant Withing Gord and Withing Services Insurance Insurance Insurance Insurance Insurance Insurance Insurance Services X Prescional Secretization Cooperatives X Special Education Cooperatives X Saturylower Purchasing X Technology Services X All Other Joint/Cooperatives X All Other Joint/Cooperatives X Additional Space for Column (D) - Barriers to Implementation:	0	Indicate with an (X) If Deficit Reduct							
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CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21 $FEDERAL \ REPORT \ SECTION$ $FISCAL \ YEAR \ ENDED \ JUNE \ 30, 2022$

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

DISTRICT/JOINT AGREEMENT NAME	RCDT NUMBER	CPA FIRM 9-DIGIT STATE REGISTRA	TION NUMBER
Central A&M CUSD 21	11-087-0210-26	065-025595	
ADMINISTRATIVE AGENT IF JOINT AGREEM	ENT (as applicable)	NAME AND ADDRESS OF AUDIT FIR LMHN, Ltd. 900 N Webster St - PO Box 8	
ADDRESS OF AUDITED ENTITY		Taylorville, IL 62568	
Street and/or P.O. Box, City, State, Zip Cod	e)		
		E-MAIL ADDRESS: Imhncpas@	outlook.com
406 E Colegrove		NAME OF AUDIT SUPERVISOR	
Assumption, IL 62510		M. Adam Mathias	
		CPA FIRM TELEPHONE NUMBER 217-824-9661	FAX NUMBER 217-824-2415

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

X 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).
x Financial Statements including footnotes (Title 2 CFR §200.510 (a))
x Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
x Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
x Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> (Title 2 CFR §200.515 (b))
x Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guldance (Title 2 CFR §200.515 (c))
x Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
x Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
x Corrective Action Plan(s) (Title 2 CFR §200.511 (c))
THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:
x A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
A Copy of each Management Letter
x 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

х	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).
х	5.	Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA. - Verify or reconcile on reconciliation worksheet.
x	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
SCH	IEDUL	E OF EXPENDITURES OF FEDERAL AWARDS
×	1 8.	All prior year's projects are included and reconciled to final FRIS report amounts.
		- Including receipt/revenue and expenditure/disbursement amounts.
X		All current year's projects are included and reconciled to most recent FRIS report filed. - Including receipt/revenue and expenditure/disbursement amounts.
X		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.
X	1	The total amount provided to subrecipients from each Federal program is included.
×	j 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.
n/a	16.	Exceptions should result in a finding with Questioned Costs.
х		The total value of non-cash COMMODITIES has been reported on the SEFA (CFDA 10.555).
	· .	- The value is determined from the following, <u>with each item on a separate line</u> :
	X	* 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.lsbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx
	X	* 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
	Х	* 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
	Х	* Amounts verified for Fresh Fruits and Vegetables <u>cash</u> grant program (ISBE code 4240)
	1	CFDA number: 10.582
×		TOTALS have been calculated for Federal revenue and expenditure amounts (Column totals).
х		Obligations and Encumbrances are included where appropriate.
х		FINAL STATUS amounts are calculated, where appropriate.
x		Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond Interest subsidies have not been included on the SEFA.
х		
х	23.	All programs tested (not just Type A programs) are Indicated by either an * or (M) on the SEFA.
х	•	NOTES TO THE SEFA within the AFR Excel workbook (SEFA NOTES) have been completed.
X	24	NOTES TO THE SEFA within the AFR Excel workbook (SEFA NOTES) have been completed. Including, but not limited to:
		NOTES TO THE SEFA within the AFR Excel workbook (SEFA NOTES) have been completed. Including, but not limited to: Basis of Accounting
	25.	NOTES TO THE SEFA within the AFR Excel workbook (SEFA NOTES) have been completed. Including, but not limited to: Basis of Accounting Name of Entity
х	25. 26.	NOTES TO THE SEFA within the AFR Excel workbook (SEFA NOTES) have been completed. Including, but not limited to: Basis of Accounting Name of Entity Type of Financial Statements
	25. 26. 27.	NOTES TO THE SEFA within the AFR Excel workbook (SEFA NOTES) have been completed. Including, but not limited to: Basis of Accounting Name of Entity Type of Financial Statements Subrecipient Information (Mark "N/A" if not applicable)
x	25. 26. 27. n/a	NOTES TO THE SEFA within the AFR Excel workbook (SEFA NOTES) have been completed. Including, but not limited to: Basis of Accounting Name of Entity Type of Financial Statements Subrecipient information (Mark "N/A" if not applicable) * ARRA funds are listed separately from "regular" Federal awards
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X SUM X X X X	25. 26. 27. n/a 1MAF 28. 29. 30. 31.	NOTES TO THE SEFA within the AFR Excel workbook (SEFA NOTES) have been completed. Including, but not limited to: Basis of Accounting Name of Entity Type of Financial Statements Subrecipient Information (Mark "N/A" if not applicable) * ARRA funds are listed separately from "regular" Federal awards IY OF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN Audit opinions expressed in poinion letters match opinions reported in Summary. All Summary of Auditor Results questions have been answered. All tested programs and amounts are listed. Correct testing threshold has been entered. (Title 2 CFR §200.518) have been filled out completely and correctly (if none, mark "N/A").
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X X SUM X X X X X Find	25. 26. 27. n/a 28. 29. 30. 31. llings l 32.	NOTES TO THE SEFA within the AFR Excel workbook (SEFA NOTES) have been completed. Including, but not limited to: Basis of Accounting Name of Entity Type of Financial Statements Subrecipient Information (Mark "N/A" if not applicable) * ARRA funds are listed separately from "regular" Federal awards **Y OF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN Audit opinions expressed in opinion letters match opinions reported in Summary. All Summary of Auditor Results questions have been answered. All tested programs and amounts are listed. Correct testing threshold has been entered. (Title 2 CFR §200.518) have been filled out completely and correctly (if none, mark "N/A"). Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format. Finding completed for each Significant Deficiency and for each Material Weakness noted in opinion letters.
X X X X X X X Find X X n/a	25. 26. 27. n/a MMAR 28. 29. 30. 31. 31. 32. 33.	NOTES TO THE SEFA within the AFR Excel workbook (SEFA NOTES) have been completed. Including, but not limited to: Basis of Accounting Name of Entity Type of Financial Statements Subrecipient information (Mark "N/A" if not applicable) * ARRA funds are listed separately from "regular" Federal awards **Y OF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN Audit opinions expressed in opinion letters match opinions reported in Summary. All Summary of Auditor Results questions have been answered. All tested programs and amounts are listed. Correct testing threshold has been entered. (Title 2 CFR §200.518) have been filled out completely and correctly (if none, mark "N/A"). Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format. Finding completed for each Significant Deficiency and for each Material Weakness noted in opinion letters. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
X X SUM X X X X X Find	25. 26. 27. n/a MMAR 28. 29. 30. 31. 31. 32. 33.	NOTES TO THE SEFA within the AFR Excel workbook (SEFA NOTES) have been completed. Including, but not limited to: Basis of Accounting Name of Entity Type of Financial Statements Subrecipient Information (Mark "N/A" if not applicable) * ARRA funds are listed separately from "regular" Federal awards **Y OF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN Audit opinions expressed in opinion letters match opinions reported in Summary. All Summary of Auditor Results questions have been answered. All tested programs and amounts are listed. **Correct testing threshold has been entered. (Title 2 CFR §200.518) **Table Definition of the separate finding completed for each Significant Deficiency and for each Material Weakness noted in opinion letters. **Separate finding sheet for each Finding on programs (e.g., excess interest earned and unallowable expenditures are two findingss
X X X X X X X X n/a n/a	25. 26. 27. n/a 28. 29. 30. 31. 32. 33. 34. 35.	NOTES TO THE SEFA within the AFR Excel workbook (SEFA NOTES) have been completed. Including, but not limited to: Basis of Accounting Name of Entity Type of Financial Statements Subrecipient information (Mark "N/A" if not applicable) * ARRA funds are listed separately from "regular" Federal awards Y OF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN Audit opinions expressed in opinion letters match opinions reported in Summary. All Summary of Auditor Results questions have been answered. All tested programs and amounts are listed. Correct testing threshold has been entered. (Title 2 CFR §200.518) have been filled out completely and correctly (if none, mark "N/A"). Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format. Finding completed for each Significant Deficiency and for each Material Weakness noted in opinion letters. 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).
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X X X X X X X Find X n/a n/a	25. 26. 27. n/a 28. 29. 30. 31. 32. 33. 34. 35. 36. 37.	NOTES TO THE SEFA within the AFR Excel workbook (SEFA NOTES) have been completed. Including, but not limited to: Basis of Accounting Name of Entity Type of Financial Statements Subrecipient information (Mark "N/A" if not applicable) * ARRA funds are listed separately from "regular" Federal awards * YOF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN Audit opinions expressed in opinion letters match opinions reported in Summary. All Summary of Auditor Results questions have been answered. All tested programs and amounts are listed. Correct testing threshold has been entered. (Title 2 CFR §200.518) ** Tave been filled out completely and correctly (if none, mark "N/A"). Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format. Finding completed for each Significant Deficiency and for each Material Weakness noted in opinion letters. 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). Questioned Costs have been calculated where there are questioned costs. Questioned Costs are separated by project year and by program (and sub-project, if necessary).
X X X X X X Find X n/a n/a	25. 26. 27. n/a 28. 29. 30. 31. 32. 33. 34. 35. 36. 37.	NOTES TO THE SEFA within the AFR Excel workbook (SEFA NOTES) have been completed. Including, but not limited to: Basis of Accounting Name of Entity Type of Financial Statements Subrecipient information (Mark "N/A" if not applicable) * ARRA funds are listed separately from "regular" Federal awards **Y OF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN Audit opinions expressed in opinion letters match opinions reported in Summary. All Summary of Auditor Results questions have been answered. All tested programs and amounts are listed. Correct testing threshold has been entered. (Title 2 CFR \$200.518) **Nave been filled out completely and correctiv (if none, mark "N/A"). Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format. Finding completed for each Significant Deficiency and for each Material Weakness noted in opinion letters. Separate finding sheet for each finding on programs (i.e., don't report same finding for multiple programs on one sheet). 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). Questioned Costs have been calculated where there are questioned costs. Questioned Costs have been calculated where there are questioned costs. — Should be based on actual amount of interest Earned on Excess Cash on Hand. — Should be based on actual amount of interest Earned
X X X X X X X Find X n/a n/a	25. 26. 27. n/a 28. 29. 30. 31. llings 3. 35. 36. 37. 38.	NOTES TO THE SEFA within the AFR Excel workbook (SEFA NOTES) have been completed. Including, but not limited to: Basis of Accounting Name of Entity Type of Financial Statements Subrecipient information (Mark "N/A" if not applicable) * ARRA funds are listed separately from "regular" Federal awards Y OF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN Audit opinions expressed in opinion letters match opinions reported in Summary. All Summary of Auditor Results questions have been answered. All tested programs and amounts are listed. Correct testing threshold has been entered. (Title 2 CFR §200.518) have been filled out completely and correctly (if none, mark "N/A"). Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format. Finding completed for each Significant Deficiency and for each Material Weakness noted in opinion letters. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet). 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). Questioned Costs have been calculated where there are questioned costs. Questioned Costs have been calculated for Interest Earned on Excess Cash on Hand.

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 749 Line 7	Account 4000	\$	2,297,390
Flow-through Federal Revenues Revenues 10-15, Line 115 Value of Commodities ICR Computation 37, Line 11	Account 2200		26,576
		***************************************	20,370
Less: Medicaid Fee-for-Service Program Revenues 10-15, Line 266	Account 4992	ALL-PASSED TOOL - DATE OF THE PASSED TO THE	140
AFR TOTAL FEDERAL REVENUES:		\$	2,323,966
ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUN	rs:		
Reason for Adjustment:			
			and and the day, but the field that the same on the day and the same on the sa
		P are bed dies not drie bad dies had drie had dr	op dan hay dan dan dat dan dah dan dan top dan med may hely gin, was dan hely dan haw wa
	20 Am 200 40 50 50 50 50 50 50 50 50 50 50 50 50 50		all the day was pall and pall the pall the day the day the day that the pall the pall the pall the
	20 THE CONTRACT OF THE CONTRAC	the sea year and now you are not see you and was seen the see	in July map pay the July and man pay hap you tray july man and mad bead and you was been seen man.
ADJUSTED AFR FEDERAL REVENUES		\$	2,323,966
Total Current Year Federal Revenues Reported on SE	FA:		
Federal Revenues	Column D	\$	2,323,967
Adjustments to SEFA Federal Revenues:			
Reason for Adjustment:			
Rounding		\$	
		I has hee gan any seen, two out only see two year last sell two out oil	del dus lant ann latel del lant din, lant den lant lant lant lant des
		are you may been too pee too took too took too took too too took too.	or was now were and with this job, and a fail of the service of th
ADIII	STED SEFA FEDERAL REVENUE:	\$	2,323,966
ADJO			2,323,300
	DIFFERENCE:	\$	ten

Central A&M CUSD 21
11-087-0210-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

		ISBE Project#	Receipts/	Receipts/Revenues		Expenditure/L	Expenditure/Disbursements ⁴				
Federal Grantor/Pass-Through Grantor	i					Year		Year		Final	
	CFDA	(1st 8 digits)	Year	Year	Year	7/1/20-6/30/21	Year	7/1/21-6/30/22	Obligations/	Status	Budget
Program or Cluster Title and Major Program Designation	Number ² (A)	or Contract #3 (B)	7/1/20-6/30/21	7/1/21-6/30/22	7/1/20-6/30/21 (E)	Pass through to Subreciplents	7/1/21-6/30/22 (F)	Pass through to Subreciolents	Encumb.	(E)+(F)+(G)	8
U.S. Department of Agriculture:											
Child Nutrition Cluster:											
Passed through Department of Defense											
(M) Fresh Fruits and Vegetables (Non-Cash)	10.555	2022-4250		5,347			5,347			5.347	n/a
Passed through Illinois State Board of Education											
(M) Commodity Credit (Non-Cash)	10.555	2022-4250		21,229			21,229			21.229	n/a
(M) National School Lunch Program	10.555	2021-4210	0	51,180	0		51,180			51,180	n/a
(M) National School Lunch Program	10.555	2022-4210		270,644			270,644			270,644	n/a
Subtotal - National School Lunch Program			0	343,053	0		343,053			343,053	
Passed through Illinois State Board of Education											
(M) School Breakfast Program	10,553	2021-4220	0	17,186	0		17,186			17,186	n/a
(M) School Breakfast Program	10.553	2022-4220		92,672			92,672			92,672	n/a
Subtotal - School Breakfast Program			0	109,858	0		109,858			109,858	
Passed through Illinois State Board of Education											
(M) Summer Food Service Program	10.559	2021-4225	264,005	0	264,005		0			264,005	n/a
(M) Summer Food Service Program	10.559	2022-4225		0			0			0	n/a
Subtotal - Summer Food Service Program			264,005	0	264,005		0			264,005	
Subtotal - Child Nutrition Cluster			264,005	458,258	264,005		458,258			722,263	

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

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

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

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

³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule, \$200.510 (b)(2) 4 The Unform 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.

Central A&M CUSD 21
11-087-0210-26

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

		ISBE Project #	Receipts/	Receipts/Revenues		Expenditure/D	Expenditure/Disbursements ⁴				
Federal Grantor/Pass-Through Grantor						Year		Year		Final	
	CFDA	(1st 8 digits)	Year	Year	Year	7/1/20-6/30/21	Year	7/1/21-6/30/22	Obligations/	Status	Budget
Program or Cluster Title and	Number ²	or Contract #3	7/1/20-6/30/21	7/1/21-6/30/22	7/1/20-6/30/21	Pass through to	7/1/21-6/30/22	Pass through to	Encumb.	(E)+(F)+(G)	
Major Program Designation	3	(a)	3	2	(E)	Santecipients	(4)	Subrecipients	(6)	(H)	0
U.S. Department of Agriculture (Continued):											
Passed through Illinois State Board of Education											
State Pandemic Electronic Benefit	10.649	2021-4210	0	614	0		614			614	n/a
State Pandemic Electronic Benefit	10.649	2022-4210		0			0			0	n/a
Subtotal - State Pandemic Electronic Benefit			0	614	0		614			614	п/а
Passed through Illinois State Board of Education											
State Administrative Expense	10.560	2021-4210	0	0	0		0			0	n/a
State Administrative Expense	10.560	2022-4210		16,741			16,741			16,741	n/a
Subtotal - State Administrative Expense			0	16,741	0		16,741			16,741	n/a
Total U.S. Department of Agriculture			264,005	475,613	264,005		475,613			739,618	
U.S. Department of Health and Human Services:											
Passed through IL Department of HFS											
Medicaid Matching - Admin Outreach	93.778	2021-4991	3,925	3,672	12,111		0			12,111	n/a
Medicaid Matching - Admin Outreach	93.778	2022-4991		2,583			10,792			10,792	n/a
Subtotal - Medicaid Matching - Admin Outreach			3,925	6,255	12,111		10,792			22,903	
Total U.S. Department of Health and Human Services			3,925	6,255	12,111		10,792			22,903	

^{• (}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).

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented,

they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

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

³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)[2] ⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of these financial statements. Reference should be made to the auditor's report regarding this information.

Central A&M CUSD 21
11-087-0210-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

		ISBE Project #	Receipts/	Receipts/Revenues		Expenditure/l	Expenditure/Disbursements ⁴				
Federal Grantor/Pass-Through Grantor						Year		Year		Final	
	CFDA	(1st 8 digits)	Year	Year	Year	7/1/20-6/30/21	Year	7/1/21-6/30/22	Obligations/	Status	Budget
Program or Cluster Title and	Number ²	or Contract #3	7/1/20-6/30/21	7/1/21-6/30/22	7/1/20-6/30/21	Pass through to	7/1/21-6/30/22	Pass through to	Encumb.	(E)+(F)+(G)	
Major Program Designation	€	(B)	0	(a)	9	Subreciplents	(F)	Subredpients	(6)	(H)	8
Federal Communications Commission:											
Passed through USAC											
E-Rate	32.004	2021-4998	0	0	0		0			0	n/a
E-Rate	32,004	2022-4998		67,530			67,530			67,530	n/a
Subtotal - E-Rate	-511		0	025'29	0		67,530			67,530	
Total Federal Communications Commission			0	67,530	0		67,530			67,530	
U.S. Department of Education:											
Passed through IL State Board of Education											
Title I - Low Income	84.010A	2021-4300	112,448	83,615	196,063		o			196,063	196,063
Títle I - Low Income	84.010A	2022-4300		99,721			140,377			140,377	140,377
Subtotal - Title I - Low Income			112,448	183,336	196,063		140,377			336,440	
Passed through IL State Board of Education											
Teacher Quality	84.367A	2021-4932	23,900	0	23,900		0			23,900	23,900
Teacher Quality	84.367A	2022-4932		19,332			716,02			20,917	20,917
Subtotal - Teacher Quality			23,900	19,332	23,900		20,917			44,817	

^{• (}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).

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

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

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

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ending June 30, 2022 Central A&M CUSD 21 11-087-0210-26

		ISBE Project #	Receipts	Receipts/Revenues		Expenditure/I	Expenditure/Disbursements ⁴				
Federal Grantor/Pass-Through Grantor						Year		Year		Final	
	CFDA	(1st 8 digits)	Year	Year	Year	7/1/20-6/30/21	Year	7/1/21-6/30/22	Obligations/	Status	Budget
Program or Cluster Title and	Number ²	or Contract #3	7/1/20-6/30/21	7/1/21-6/30/22	7/1/20-6/30/21	Pass through to	7/1/21-6/30/22	Pass through to	Encumb.	(E)+(F)+(G)	S
			2	C	(2)					(m)	(1)
U.S. Department of Education (Continued):											
Passed through IL State Board of Education											
Title IV - Student Sup / Academic Enrich	84.424A	2021-4400	3,016	19,708	22,724		0			22,724	22,724
Title IV - Student Sup / Academic Enrich	84.424A	2022-4400		2,700			10,278			10,278	10,278
Subtotal - Title IV - Student Sup / Acadimic Enrich			3,016	22,408	22,724		10,278			33,002	
Special Education Cluster:											
Passed through IL State Board of Education											
IDEA - Part B	84.027A	2021-4620	201,232	40,972	242,204		0			242,204	250,383
IDEA - Part B	84.027A	2022-4620		190,947			207,042			207,042	207,042
Subtotal - IDEA - Part B			201,232	231,919	242,204		207,042			449,246	
Passed through IL State Board of Education											
IDEA - Pre-School	84.173A	2021-4600	5,651	0	5,651		0			5,651	5,651
IDEA - Pre-School	84.173A	2022-4600		5,677			5,677			5,677	2,677
Subtotal - IDEA - Pre-School			5,651	5,677	5,651		5,677			11,328	
Subtotal - Special Education Cluster			206,883	237,596	247,855		212,719			460,574	

 [[]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).

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

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] other identifying number.

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

Central A&M CUSD 21
11-087-0210-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

		ISBE Project #	Receipts/	Receipts/Revenues		Expenditure/D	Expenditure/Disbursements*				
Federal Grantor/Pass-Through Grantor						Year		Year		Final	
	CFDA	(1st 8 digits)	Year	Year	Year	7/1/20-6/30/21	Year	7/1/21-6/30/22	Obligations/	Status	Budget
Program or Cluster Title and Major Program Declenation	Number ²	or Contract #3	7/1/20-6/30/21	7/1/21-6/30/22	7/1/20-6/30/21	Pass through to	7/1/21-6/30/22	Pass through to	Encumb.	(E)+(F)+(G)	1
9	1	(2)	2		2	onniecipiento	(2)	Suprecipients	(n)	(H)	6
U.S. Department of Education (Continued):										•	
COVID-19 Emergency Relief:											
Passed through IL State Board of Education											
(M) ESSER 1 Emergency Relief	84.425d	2020-4998	114,797	46,926	161,723		0			161,723	161,723
(M) ESSER 1 Emergency Relief	84.425d	2021-4998	0	0	0		0			0	n/a
(M) ESSER 1 Emergency Relief	84.425d	2022-4998		0			0			0	n/a
Subtotal - ESSER 1. Emergency Relief			114,797	46,926	161,723		0			161.723	
Passed through IL State Board of Education											
(M) ESSER 2	84.425d	2021-4998	194,999	350,395	350,721		194,673			545,394	545.394
(M) ESSER 2	84.425d	2022-4998		0			0			0	n/a
Subtotal - ESSER 2			194,999	350,395	350,721		194,673			545,394	
Passed through IL State Board of Education											
(M) ESSER 3	84.425u	2021-4998	0	0	0		0			0	n/a
(M) ESSER 3	84.425u	2022-4998		914,576			1,007,472			1,007,472	1.246.268
Subtotal - ESSER 3			0	914,576	0		1,007,472			1,007,472	
Subtotal - COVID-19 Emergency Relief			309,796	1,311,897	512,444		1,202,145			1,714,589	
Total U.S. Department of Education			656,043	1,774,569	1,002,986		1,586,436			. 2,589,422	
Total Federal Assistance			923,973	2,323,967	1,279,102		2,140,371			3,419,473	

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

The accompanying notes are an integral part of this schedule.

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

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

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

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.

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.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

Year Ending June 30, 2022

			-			E
Note	1:	Basis	of F	reser	ntatio	กั

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Central A&M CUSD 21 and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: Indirect Facilities & Administration costs ⁶			
Auditee elected to use 10% de minimis cost rate?	YE	S	X NO
Note 3: Subrecipients Of the federal expenditures presented in the schedule, Central A&M CUSD 21 prov	vided federal awards to sub	precipients as follows	:
Program Title/Subrecipient Name	Federal CFDA Number	Amount Prov Subrecipi	
N/A - no subrecipients			
N/A TO SUSTEINED			

Note 4: Non-Cash Assistance			
The following amounts were expended in the form of non-cash assistance by Centr	ral A&M CUSD 21 and is inc	duded in the Schedul	e of
Expenditures of Federal Awards:			
NON-CASH COMMODITIES (CFDA 10.555)**:	\$21,229		
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$5,347	Total Non-Cash	\$26,576
Note 5: Other Information			
Insurance coverage in effect paid with Federal funds during the fiscal year: Property	No		
Auto	No		
General Liability	No		
Workers Compensation	No		
Loans/Loan Guarantees Outstanding at June 30:	No		
District had Federal grants requiring matching expenditures	Yes		
	(Yes/No)		
** The amount reported here should match the value reported for non-cash Commodities on	the Indirect Cost Rate Comput	ation page.	

⁵ This note is included to meet the Uniform Guidance requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule. (§200.510 (b)(6))

The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs. §200.510 (b)(6)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FINANCIAL STATEMENTS			
Type of auditor's report Issued:	Adverse		
	(Unmodified, Qualified, Adverse, Disclaime	er)	
NTERNAL CONTROL OVER FINANCI	AL REPORTING:		
Material weakness(es) identified	7	X YES	None Reported
Significant Deficiency(s) identified	that are not considered to		
be material weakness(es)?		YES	X None Reported
Noncompliance material to the fi	nancial statements noted?	XYES	NO
EDERAL AWARDS			
NTERNAL CONTROL OVER MAJOR F	PROGRAMS:		
Material weakness(es) identified	?	YES	X None Reported
Significant Deficiency(s) identified	that are not considered to		
be material weakness(es)?		YES	X None Reported
ype of auditor's report issued on co	ompliance for major programs;		Jnmodified
		(Unmodified, Q	ualified, Adverse, Disclaimer ⁷)
ccordance with §200.516 (a)?		YES	XNO
ccordance with §200.516 (a)? DENTIFICATION OF MAJOR PROGE	tams;8	1	September 1 the Control of the Contr
ccordance with §200.516 (a)? DENTIFICATION OF MAJOR PROGR CFDA NUMBER(S) ⁹		1	AMOUNT OF FEDERAL PROGRAM
ccordance with §200,516 (a)? DENTIFICATION OF MAJOR PROGE CFDA NUMBER(S) ⁹ 10.555	NAME OF FEDERAL PROGRAM or	1	AMOUNT OF FEDERAL PROGRAM 5,34
ccordance with §200.516 (a)? DENTIFICATION OF MAJOR PROGE CFDA NUMBER(S) ⁹ 10.555 10.555	NAME OF FEDERAL PROGRAM or Fresh Fruits and Vegetables (Nutrition Cluster)	1	AMOUNT OF FEDERAL PROGRAM 5,34: 21,22:
CEPTA NUMBER(S) 10.555 10.555	NAME OF FEDERAL PROGRAM or Fresh Fruits and Vegetables (Nutrition Cluster) Commodity Credit (Nutrition Cluster)	1	AMOUNT OF FEDERAL PROGRAM 5,34 21,22 321,82
CCORDANCE WITH §200.516 (a)? DENTIFICATION OF MAJOR PROGE CFDA NUMBER(S) ⁹ 10.555 10.555 10.555	NAME OF FEDERAL PROGRAM or Fresh Fruits and Vegetables (Nutrition Cluster) Commodity Credit (Nutrition Cluster) National School Lunch Program (Nutrition Cluster)	1	AMOUNT OF FEDERAL PROGRAM 5,34: 21,22: 321,82: 109,85:
CENTIFICATION OF MAJOR PROGE CFDA NUMBER(S) ⁹ 10.555 10.555 10.555 10.553 10.559	NAME OF FEDERAL PROGRAM or Fresh Fruits and Vegetables (Nutrition Cluster) Commodity Credit (Nutrition Cluster) National School Lunch Program (Nutrition Cluster) School Breakfast Program (Nutrition Cluster) Summer Fo	CLUSTER ¹⁰	Special Control of the Control of th
CECORDANCE WITH §200.516 (a)? DENTIFICATION OF MAJOR PROGRE CFDA NUMBER(S) ⁹ 10.555 10.555 10.555 10.553 10.559 84.425d	NAME OF FEDERAL PROGRAM or Fresh Fruits and Vegetables (Nutrition Cluster) Commodity Credit (Nutrition Cluster) National School Lunch Program (Nutrition Cluster) School Breakfast Program (Nutrition Cluster)	CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM 5,34: 21,229 321,824 109,858
10.555 10.555 10.555 10.553 10.559 84.425d	NAME OF FEDERAL PROGRAM or Fresh Fruits and Vegetables (Nutrition Cluster) Commodity Credit (Nutrition Cluster) National School Lunch Program (Nutrition Cluster) School Breakfast Program (Nutrition Cluster) Summer Food Service Program (Nutrition Cluster) ESSER 1 Emergency Relief (COVID-19 Emergency Relief	CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM 5,34: 21,229 321,824 109,858
CECORDANCE WITH §200.516 (a)? DENTIFICATION OF MAJOR PROGRE CFDA NUMBER(S) ⁹ 10.555 10.555 10.555 10.553 10.559 84.425d	NAME OF FEDERAL PROGRAM or Fresh Fruits and Vegetables (Nutrition Cluster) Commodity Credit (Nutrition Cluster) National School Lunch Program (Nutrition Cluster) School Breakfast Program (Nutrition Cluster) Summer Food Service Program (Nutrition Cluster) ESSER 1 Emergency Relief (COVID-19 Emergency Relief	CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM 5,34 21,22 321,82 109,85

was a disclaimer."

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

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

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

The state of the s	alaka an kina and ain india an anakan amara		SECTION II - FINANCIAL STA	ATEMENT FINDINGS		
1. FINDING NUMBER: ¹¹	2022 -	001	2. THIS FINDING IS:	New	X Repeat from Prior Yo	ear? _6/30/2019
3. Criteria or specific requireme Access to physical assets, individuals.		account	ing records and all phases	s of transactions mus	st be segregated between diffe	erent
4. Condition The District has not segreg of transactions cannot be				ysical assets, to the	related accounting records an	d all phases
5. Context ¹² Due to limited personnel r	esources a	vailable,	the District was not able	to segregate incomp	patible duties.	
6. Effect By not segregating incomposition to be promptly detected.		es, the po	ossibility exists that unint	entional or intention	nal errors or irregularities coul	d exist and
7. Cause Because the District has lin	mited perso	onnel res	ources, it is not possible t	o segregate incompa	atible duties.	
8. Recommendation The District should review course of action.	their inter	nal contr	ol structure, as it relates t	to the segregation of	Fincompatible duties, and det	ermine a
	ent and Bo	ard of Ed	lucation will closely monit		uately segregate incompatible iations and financial reports to	

¹¹ A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2022 would be assigned a reference number of 2022-001, 2022-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

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

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

		SECTION II - FINANCIAL STA	ATEMENT FINDINGS	
1. FINDING NUMBER: ¹¹	2022 - 002	2. THIS FINDING IS:	X New	Repeat from Prior Year? Year originally reported?
3. Criteria or specific requirer The District is required b		atutes to operate within t	the confines of its bu	ıdget,
4. Condition The District did not oper Operations and Mainter			penditures exceeded	the budgeted amounts in the Educational,
5. Context ¹² Expenditures exceeded t \$92,459, and in the Tran			by \$330,071, in the C	Operations and Maintenance Fund by
6. Effect Because the District did unauthorized spending.	not operate within the	e legal confines of its bud	lget, expenditures in	excess of the budget constituted
7. Cause The District did not care	fully consider all of its	expenditures when prep	aring the annual buc	dget.
B. Recommendation The District should caref	fully consider all of its	expenditures when prepa	aring the annual bud	lget.
9. Management's response ¹³ The District concurs with		he auditor's recommend	ation.	

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 2022 would be assigned a reference number of 2022-001, 2022-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

12 Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or applications of suddings and applications of suddings and others.

number of items examined and quantification of audit findings in dollars.

 $^{^{13}}$ See §200.521 Management decision for additional guidance on reporting management's response.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS	
1. FINDING NUMBER: 14 2022 - n/a 2. THIS FINDING IS: New Repeat from Prior year? Year originally reported?	
3. Federal Program Name and Year:	
4. Project No.: 5. CFDA No.:	
6. Passed Through:	
7. Federal Agency:	
8. Criteria or specific requirement (including statutory, regulatory, or other citation) n/a - our tests did not reveal any findings or questioned costs relative to major federal award programs.	
9. Condition ¹⁵	
10. Questioned Costs ¹⁶	
11. Context ¹⁷	
12. Effect	
13. Cause	1 - 10-1 - 10-10-00-10-1
14. Recommendation	
15. Management's response ¹⁸	
34 C	

See footnote 11.
 Include facts that support the deficiency identified on the audit finding (\$200.516 (b)(3)).
 Identify questioned costs as required by \$200.516 (a)(3 - 4).
 See footnote 12.
 To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

Central A&M CUSD 21 11-087-0210-26 SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹ Year Ending June 30, 2022

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

Finding Number	Condition	<u>Current Status²⁰</u>
2021-001	The District has not segregated incompatible duties. Access to both physical assets, to the related accounting records and all phases of transactions cannot be properly controlled.	Due to limited personnel resources available, the District was not able to segregate incompatible duties.

- 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.

When possible, all prior findings should be on the same page ¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

Central A & M Community Unit District 21

406 E. Colegrove Assumption, IL 62510

Dr. DeAnn M. Heck, Superintendent

CORRECTIVE ACTION PLAN

October 17, 2022

Illinois State Board of Education 100 North First Street Springfield, IL 62777

Central A&M CUSD 21 respectfully submits the following corrective action plan for the fiscal year ended June 30, 2022.

Name and address of independent public accounting firm:

LMHN, Ltd. Certified Public Accountants 900 North Webster Street P.O. Box 87 Taylorville, IL 62568

Audit Period: Fiscal Year Ended June 30, 2022

The findings from the Fiscal Year 2022 Schedule of Findings and Questioned Costs are discussed below. The findings are numbered consistently with the number assigned in the schedule.

FINDINGS

Finding Number 2022-001 - Lack of Segregation of Incompatible Duties

Access to physical assets, the related accounting records and all phases of transactions must be segregated between different individuals.

Recommendation: The District should review their internal control structure, as it relates to the segregation of incompatible duties, and determine a course of action.

Action Taken: Due to our limited financial resources, the District cannot hire enough employees to adequately segregate incompatible duties. However, the Superintendent and Board of Education will closely monitor monthly reconciliations and financial reports to help mitigate the risks associated with not segregating incompatible duties.

Anticipated Date of Completion: June 30, 2023.

Name of Contact Person: Dr. DeAnn Heck, Superintendent

Finding Number 2022-002 - Budget Compliance

The District is required by Illinois Compiled Statutes to operate within the confines of its budget. Expenditures exceeded the budgeted amount in the Educational Fund by \$330,071, in the Operations and Maintenance Fund by \$92,459, and in the Transportation Fund by \$45,860.

Recommendation: The District should carefully consider all of its expenditures when preparing the annual budget.

Action Taken: The District concurs with and will implement the auditor's recommendation.

Anticipated Date of Completion: June 30, 2023.

Name of Contact Person: Dr. DeAnn Heck, Superintendent

The auditor's tests did not reveal any findings or questioned costs relative to major federal award programs.

If the Illinois State Board of Education has questions regarding this plan, please call Central A&M CUSD 21.

Sincerely,

Dr. DeAnn Heck

District Superintendent