

**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  
 SD/JA22

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

School District  
 Joint Agreement

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

<b>School District/Joint Agreement Information</b> (See instructions on inside of this page.) School District/Joint Agreement Number: <b>11087021026</b>	
County Name:	<b>Shelby</b>
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDD will populate):	<b>Central A &amp; M CUD 21</b>
Address:	<b>406 E Colegrove</b>
City:	<b>Assumption</b>
Email Address:	<b>dheck@camraiders.com</b>
Zip Code:	<b>62510</b>
<b>Annual Financial Report</b> Type of Auditor's Report issued: <input checked="" type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator	
District Superintendent/Administrator Name (Type or Print): <b>Dr. DeAnn Heck</b> Email Address: <b>dheck@camraiders.com</b> Telephone: <b>217-226-4042</b> Fax Number: <b>217-226-4133</b> Signature & Date:  <b>10-17-22</b>	

<b>Accounting Basis:</b> <input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	
School District Lookup Tool: <u>School District Directory</u>	
<b>Filing Status:</b> Submit electronic AFR directly to ISBE via IWAS - School District Financial Reports system (for auditor use only) <b>Annual Financial Report (AFR) Instructions</b> 0	
<b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b> <b>Single Audit Questions 217-782-5630 or GATA@isbe.net</b>	
<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____	
Township Treasurer Name (type or print): _____ Email Address: _____ Telephone: _____ Fax Number: _____ Signature & Date: _____	
<b>Certified Public Accountant Information</b> Name of Auditing Firm: <b>LMHN, Ltd.</b> Name of Audit Manager: <b>M. Adam Mathias</b> Address: <b>900 N Webster St - PO Box 87</b> City: <b>Taylorville</b> State: <b>IL</b> Zip Code: <b>62568</b> Phone Number: <b>217-824-9661</b> Fax Number: <b>217-824-2415</b> IL License Number (6 digit): <b>065-025595</b> Expiration Date: <b>9/30/2024</b> Email Address: <b>imhncpaas@outlook.com</b>	
ISBE Use Only <input checked="" type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC Regional Superintendent/Cook ISC Name (Type or Print): _____ Email Address: _____ Telephone: _____ Fax Number: _____ Signature & Date: _____	

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter 1, 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).

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

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



BRENT J. LIVELY, CPA  
M. ADAM MATHIAS, CPA, PFS, CVA  
RICHARD K. HOOPER, CPA  
IRIS N. NOBLET CRITES, CPA

## **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 Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of 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 Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about 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 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.

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 Government Auditing Standards, 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 Government Auditing Standards 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



BRENT J. LIVELY, CPA  
M. ADAM MATHIAS, CPA, PFS, CVA  
RICHARD K. HOOPER, CPA  
IRIS N. NOBLET CRITES, CPA

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

To the Board of Education  
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 Government Auditing Standards 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

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



**LIVELY, MATHIAS, HOOPER & NOBLET**  
**CERTIFIED PUBLIC ACCOUNTANTS**

BRENT J. LIVELY, CPA  
M. ADAM MATHIAS, CPA, PFS, CVA  
RICHARD K. HOOPER, CPA  
IRIS N. NOBLET CRITES, CPA

**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 OMB Compliance Supplement 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 Government Auditing Standards issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of 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, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding 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.



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**

1	A	B	C	D	E	F	G	H
	ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects
3	<b>CURRENT ASSETS (100)</b>							
4	Cash (Accounts 111 through 115) <sup>1</sup>		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						
7	Interfund Receivables	140						
8	Intergovernmental Accounts Receivable	150						
9	Other Receivables	160						
10	Inventory	170						
11	Prepaid Items	180						
12	Other Current Assets (Describe & Itemize)	190						
13	<b>Total Current Assets</b>		2,555,381	1,026,781	190,591	464,662	317,626	754,471
14	<b>CAPITAL ASSETS (200)</b>							
15	Works of Art & Historical Treasures	210						
16	Land	220						
17	Building & Building Improvements	230						
18	Site Improvements & Infrastructure	240						
19	Capitalized Equipment	250						
20	Construction In Progress	260						
21	Amount Available In Debt Service Funds	340						
22	Amount to be Provided for Payment on Long-Term Debt	350						
23	<b>Total Capital Assets</b>							
24	<b>CURRENT LIABILITIES (400)</b>							
25	Interfund Payables	410						
26	Intergovernmental Accounts Payable	420						
27	Other Payables	430						
28	Contracts Payable	440						
29	Loans Payable	460						
30	Salaries & Benefits Payable	470						
31	Payroll Deductions & Withholdings	480						
32	Deferred Revenues & Other Current Liabilities	490						
33	Due to Activity Fund Organizations	493						
34	<b>Total Current Liabilities</b>		0	0	0	0	0	0
35	<b>LONG-TERM LIABILITIES (500)</b>							
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511						
37	<b>Total Long-Term Liabilities</b>							
38	Reserved Fund Balance	714	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							
41	<b>Total Liabilities and Fund Balance</b>		2,555,381	1,026,781	190,591	464,662	317,626	754,471
42								
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>							
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>							
45	Student Activity Fund Cash and Investments	126	271,325					
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		271,325					
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>							
48	<b>Total Current Liabilities For Student Activity Funds</b>		0					
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	271,325					
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		271,325					
51								
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>							
53	<b>Total Current Assets District with Student Activity Funds</b>		2,826,706	1,026,781	190,591	464,662	317,626	754,471
54	<b>Total Capital Assets District with Student Activity Funds</b>							
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>							
56	<b>Total Current Liabilities District with Student Activity Funds</b>		0	0	0	0	0	0
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>							
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>							
59	Reserved Fund Balance District with Student Activity Funds	714	330,874	0	0	0	29,682	751,930
60	Unreserved Fund Balance District with Student Activity Funds	730	2,495,832	1,026,781	190,591	464,662	287,944	2,541
61	Investment in General Fixed Assets District with Student Activity Funds							
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		2,826,706	1,026,781	190,591	464,662	317,626	754,471

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

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

	A	B	I	J	K	L	M	N	
1	ASSETS (Enter Whole Dollars)	Acct. #	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Agency Fund	Account Groups		
2							General Fixed Assets	General Long-Term Debt	
3	<b>CURRENT ASSETS (100)</b>								
4	Cash (Accounts 111 through 115) <sup>1</sup>		6,100	5,837	4,613				
5	Investments	120	1,231,618	365,201	42,237				
6	Taxes Receivable	130							
7	Interfund Receivables	140							
8	Intergovernmental Accounts Receivable	150							
9	Other Receivables	160							
10	Inventory	170							
11	Prepaid Items	180							
12	Other Current Assets (Describe & Itemize)	190							
13	<b>Total Current Assets</b>		1,237,718	371,038	46,850	0			
14	<b>CAPITAL ASSETS (200)</b>								
15	Works of Art & Historical Treasures	210							
16	Land	220					114,600		
17	Building & Building Improvements	230					13,455,719		
18	Site Improvements & Infrastructure	240					1,385,628		
19	Capitalized Equipment	250					4,246,886		
20	Construction in Progress	260							
21	Amount Available in Debt Service Funds	340						190,591	
22	Amount to be Provided for Payment on Long-Term Debt	350						5,489,409	
23	<b>Total Capital Assets</b>						19,202,833	5,680,000	
24	<b>CURRENT LIABILITIES (400)</b>								
25	Interfund Payables	410							
26	Intergovernmental Accounts Payable	420							
27	Other Payables	430							
28	Contracts Payable	440							
29	Loans Payable	460							
30	Salaries & Benefits Payable	470							
31	Payroll Deductions & Withholdings	480							
32	Deferred Revenues & Other Current Liabilities	490							
33	Due to Activity Fund Organizations	493							
34	<b>Total Current Liabilities</b>		0	0	0	0			
35	<b>LONG-TERM LIABILITIES (500)</b>								
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511						5,680,000	
37	<b>Total Long-Term Liabilities</b>							5,680,000	
38	Reserved Fund Balance	714							
39	Unreserved Fund Balance	730	1,237,718	371,038	46,850				
40	Investment in General Fixed Assets						19,202,833		
41	<b>Total Liabilities and Fund Balance</b>		1,237,718	371,038	46,850	0	19,202,833	5,680,000	
42									
43	<b>ASSETS / LIABILITIES for Student Activity Funds</b>								
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>								
45	Student Activity Fund Cash and Investments	126							
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>								
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>								
48	<b>Total Current Liabilities For Student Activity Funds</b>								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715							
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>								
51									
52	<b>Total ASSETS / LIABILITIES District with Student Activity Funds</b>								
53	<b>Total Current Assets District with Student Activity Funds</b>		1,237,718	371,038	46,850	0			
54	<b>Total Capital Assets District with Student Activity Funds</b>						19,202,833	5,680,000	
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>								
56	<b>Total Current Liabilities District with Student Activity Funds</b>		0	0	0	0			
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>								
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>							5,680,000	
59	Reserved Fund Balance District with Student Activity Funds	714	0	0	0	0			
60	Unreserved Fund Balance District with Student Activity Funds	730	1,237,718	371,038	46,850	0			
61	Investment in General Fixed Assets District with Student Activity Funds						19,202,833		
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		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	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	(30) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
<b>RECEIPTS/REVENUES</b>										
1 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	0	0	0	0	0
3 STATE SOURCES	3000	2,591,733	219,410	0	484,888	0	0	0	0	0
4 FEDERAL SOURCES	4000	2,297,390	0	0	0	0	0	0	0	0
5 Total Direct Receipts/Revenues		9,223,935	777,663	573,966	709,065	243,338	226,673	57,718	602,308	55,848
6 Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	2,408,771								
7 Total Receipts/Revenues		11,632,706	777,663	573,966	709,065	243,338	226,673	57,718	602,308	55,848
<b>DISBURSEMENTS/EXPENDITURES</b>										
8 Instruction	1000	5,064,244				78,200			213,326	
9 Support Services	2000	3,010,926	722,326		559,914	133,852	0		395,818	108,163
10 Community Services	3000	84,545	0		0	0	0		0	0
11 Payments to Other Districts & Governmental Units	4000	424,296	0	0	0	0	0		0	0
12 Debt Service	5000	0	0	575,282	0	0	0		0	0
13 Total Direct Disbursements/Expenditures		8,584,011	722,326	575,282	559,914	212,052	0		549,144	108,163
14 Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	2,408,771	0	0	0	0	0		0	0
15 Total Disbursements/Expenditures		10,992,782	722,326	575,282	559,914	212,052	0		549,144	108,163
16 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		639,924	55,337	(1,316)	149,151	31,286	226,673	57,718	53,164	(52,315)
<b>OTHER SOURCES/USES OF FUNDS</b>										
17 OTHER SOURCES OF FUNDS (7000)										
18 PERMANENT TRANSFER FROM VARIOUS FUNDS										
19 Abolishment of the Working Cash Fund <sup>12</sup>	7110									
20 Abatement of the Working Cash Fund <sup>12</sup>	7120									
21 Transfer of Working Cash Fund Interest	7130									
22 Transfer Among Funds	7140									
23 Transfer of Interest	7150									
24 Transfer from Capital Project Fund to O&M Fund	7160									
25 Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7170									
26 Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>										
27 SALE OF BONDS (7200)										
28 Principal on Bonds Sold	7210									
29 Premium on Bonds Sold	7220									
30 Accrued Interest on Bonds Sold	7230									
31 Sale or Compensation for Fixed Assets <sup>6</sup>	7900									
32 Transfer to Debt Service to Pay Principal on GASB 87 Leases <sup>3</sup>	7400			0						
33 Transfer to Debt Service to Pay Interest on GASB 87 Leases <sup>3</sup>	7500			0						
34 Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
35 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
36 Transfer to Capital Projects Fund	7800						0			
37 ESSE Loan Proceeds	7900									
38 Other Sources Not Classified Elsewhere	7990									
39 Total Other Sources of Funds		0	0	0	0	0	0	0	0	0

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

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(30)	(20)	(90)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
45	OTHER USES OF FUNDS (8000)										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110									
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130							0		
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									
54	Taxes Pledged to Pay Principal on GASB 87 Leases <sup>3</sup>	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases <sup>3</sup>	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases <sup>3</sup>	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases <sup>3</sup>	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases <sup>3</sup>	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases <sup>3</sup>	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases <sup>3</sup>	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases <sup>3</sup>	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		639,924	55,337	(1,316)	149,151	31,286	226,673	57,718	53,164	(52,315)
79	Fund Balances without Student Activity Funds - July 1, 2021		1,915,457	971,444	191,907	315,511	286,340	527,798	1,180,000	317,874	99,165
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2022		2,555,381	1,026,781	190,591	464,662	317,626	754,471	1,237,718	371,038	46,850

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

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
84 Student Activity Fund Balances - July 1, 2021		246,581								
85 RECEIPTS/REVENUES - Student Activity Funds										
86 Total Student Activity Direct Receipts/Revenues	1799	301,057								
88 DISBURSEMENTS/EXPENDITURES - Student Activity Funds										
89 Total Student Activity Disbursements/Expenditures	1999	276,313								
90 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		24,744								
91 Student Activity Fund Balance - June 30, 2022		271,325								
92										
93 RECEIPTS/REVENUES (with Student Activity Funds)										
94 LOCAL SOURCES										
95 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	1000	4,635,869	558,253	579,966	224,177	243,338	226,673	57,718	602,308	55,848
96 STATE SOURCES	2000	0	0	0	0	0	0	0	0	0
97 FEDERAL SOURCES	3000	2,591,733	219,410	0	484,888	0	0	0	0	0
98 Total Direct Receipts/Revenues	4000	2,297,390	0	0	0	0	0	0	0	0
99 Receipts/Revenues for "On Behalf" Payments	3998	2,408,771	777,663	0	709,065	243,338	226,673	57,718	602,308	55,848
100 Total Receipts/Revenues		11,933,763	777,663	579,966	709,065	243,338	226,673	57,718	602,308	55,848
101 DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102 Instruction	1000	5,940,557				78,200				
103 Support Services	2000	3,010,926	722,326		559,914	133,852			335,818	108,163
104 Community Services	3000	84,545	0		0	0			0	0
105 Payments to Other Districts & Governmental Units	4000	424,296	0	0	0	0	0	0	0	0
106 Debt Service	5000	0	0	575,282	0	0	0	0	0	0
107 Total Direct Disbursements/Expenditures		8,860,324	722,326	575,282	559,914	212,052	0	0	549,144	108,163
108 Disbursements/Expenditures for "On Behalf" Payments	4180	2,408,771	0	0	0	0	0	0	0	0
109 Total Disbursements/Expenditures		11,269,095	722,326	575,282	559,914	212,052	0	0	549,144	108,163
110 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		664,668	55,337	(1,316)	149,151	31,286	226,673	57,718	53,164	(52,315)
111 OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112 OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0	0	0	0	0
113 Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
114 OTHER USES OF FUNDS (8000)		0	0	0	0	0	0	0	0	0
115 Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
116 Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
117 Fund Balances (All sources with Student Activity Funds) - June 30, 2022		2,826,706	1,026,781	190,591	484,662	317,626	754,471	1,237,718	371,038	46,850



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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
4	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)	1100									
5	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
6	Designated Purposes Levies (1110-1120) 7		3,230,480	556,979	383,679	222,792	93,227		55,697	599,468	55,697
7	Leasing Purposes Levy 8	1130	19,984								
8	Special Education Purposes Levy	1140	44,559								
9	FICA/Medicare Only Purposes Levies	1150					140,196				
10	Area Vocational Construction Purposes Levy	1160									
11	Summer School Purposes Levy	1170									
12	Other Tax Levies (Describe & Itemize)	1190									
13	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
14	PAYMENTS IN LIEU OF TAXES	1200									
15	Mobile Home Privilege Tax	1210									
16	Payments from Local Housing Authorities	1220									
17	Corporate Personal Property Replacement Taxes 9	1230	441,640				9,347				
18	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
19	Total Payments in Lieu of Taxes		441,640	0	0	0	9,347	0	0	0	0
20	TUITION	1300									
21	Regular - Tuition from Pupils or Parents (In State)	1311									
22	Regular - Tuition from Other Districts (In State)	1312									
23	Regular - Tuition from Other Sources (In State)	1313									
24	Regular - Tuition from Other Sources (Out of State)	1314									
25	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
26	Summer Sch - Tuition from Other Districts (In State)	1322									
27	Summer Sch - Tuition from Other Sources (In State)	1323									
28	Summer Sch - Tuition from Other Sources (Out of State)	1324									
29	CTE - Tuition from Pupils or Parents (In State)	1331									
30	CTE - Tuition from Other Districts (In State)	1332									
31	CTE - Tuition from Other Sources (In State)	1333									
32	CTE - Tuition from Other Sources (Out of State)	1334									
33	Special Ed - Tuition from Pupils or Parents (In State)	1341									
34	Special Ed - Tuition from Other Districts (In State)	1342									
35	Special Ed - Tuition from Other Sources (In State)	1343	391,080								
36	Special Ed - Tuition from Other Sources (Out of State)	1344									
37	Adult - Tuition from Pupils or Parents (In State)	1351									
38	Adult - Tuition from Other Districts (In State)	1352									
39	Adult - Tuition from Other Sources (In State)	1353									
40	Adult - Tuition from Other Sources (Out of State)	1354									
41	Total Tuition		391,080								
42	TRANSPORTATION FEES	1400									
43	Regular - Transp Fees from Pupils or Parents (In State)	1411									
44	Regular - Transp Fees from Other Districts (In State)	1412									
45	Regular - Transp Fees from Other Sources (In State)	1413									
46	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
47	Regular Transp Fees from Other Sources (Out of State)	1416									
48	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
49	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
50	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
51	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									

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



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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	8,167	674	87	1,385	568	275	2,021	2,840	151
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		8,167	674	87	1,385	568	275	2,021	2,840	151
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	48,524								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	3,478								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		52,002								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	27,329								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	9,855								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	2,697								
82	Student Activity Funds Revenues	1799	301,057								
83	Total District/School Activity Income (without Student Activity Funds)		39,881								
84	Total District/School Activity Income (with Student Activity Funds)		340,938								
85	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
86	Rentals - Regular Textbooks	1811	44,100								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890									
95	Total Textbook Income		44,100								

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

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(40)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	1900									
96	Rentals	1910	1,800								
98	Contributions and Donations from Private Sources	1920	11,013								
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	33,103								
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970	5,100								
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983			190,200			226,398			
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Revenues (Describe & Itemize)	1993		600							
109	Other Local Revenues (Describe & Itemize)	1999	11,903	600							
110	Total Other Revenue from Local Sources		62,949	600	190,200	0	0	226,398	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	4,334,812	558,253	573,966	224,177	243,388	226,673	57,718	602,308	55,848
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	4,635,869								
113	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0	0
118	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
119	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	2,085,778	219,410		109,705					
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3090									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		2,085,778	219,410	0	109,705	0	0	0	0	0
125	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
126	<b>SPECIAL EDUCATION</b>										
127	Special Education - Private Facility Tuition	3100									
128	Special Education - Funding for Children Requiring Sp. Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	277,734								
131	Special Education - Orphanage - Summer Individual	3130	9,664								
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		287,398	0							
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WCECP	3225									
139	CTE - Agriculture Education	3235	10,220								
140	CTE - Instructor Practicum	3240									

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

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1										
2										
141	3270									
CIE - Student Organizations										
142	3299									
CIE - Other (Describe & Itemize)										
143		10,220	0							
Total Career and Technical Education										
144										
BILINGUAL EDUCATION										
145	3805									
Bilingual Ed - Downstate - TPI and TBE										
146	3310									
Bilingual Education Downstate - Transitional Bilingual Education										
147		0								
Total Bilingual Ed										
148	3360	8,422								
State Free Lunch & Breakfast										
149	3365									
School Breakfast Initiative										
150	3370	11,610								
Driver Education										
151	3410									
Adult Ed (from ICCB)										
152	3499									
Adult Ed - Other (Describe & Itemize)										
153										
TRANSPORTATION										
154	3500				266,245					
Transportation - Regular and Vocational										
155	3510				108,938					
Transportation - Special Education										
156	3599									
Transportation - Other (Describe & Itemize)										
157		0	0		375,183	0				
Total Transportation										
158	3610									
Learning Improvement - Charge Grants										
159	3660									
Scientific Literacy										
160	3695									
Traut Alternative/Optional Education										
161	3705	142,078								
Early Childhood - Block Grant										
162	3766									
Chicago General Education Block Grant										
163	3767									
Chicago Educational Services Block Grant										
164	3775									
School Safety & Educational Improvement Block Grant										
165	3780									
Technology - Technology for Success										
166	3815									
State Charter Schools										
167	3825									
Extended Learning Opportunities - Summer Bridges										
168	3920									
Infrastructure Improvements - Planning/Construction										
169	3925									
School Infrastructure - Maintenance Projects										
170	3999	46,227								
Other Restricted Revenue from State Sources (Describe & Itemize)										
171		505,955	0	0	375,183	0	0	0	0	0
Total Restricted Grants-In-Aid										
172	3000	2,591,783	219,410	0	484,888	0	0	0	0	0
Total Receipts from State Sources										
173										
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174										
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	4001									
Federal Impact Aid										
176	4009									
Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)										
177		0	0	0	0	0	0	0	0	0
Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt										
178										
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	4045									
Head Start										
180	4050									
Construction (Impact Aid)										
181	4060									
MAGNET										
182	4090									
Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)										
183		0	0	0	0	0	0	0	0	0
Total Restricted Grants-In-Aid Received Directly from Federal Govt										

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
184	TITLE V										
185	Title V - Innovation and Flexibility Formula	4100									
186	Title V - District Projects	4105									
187	Title V - Rural Education Initiative (REI)	4107									
188	Title V - Other (Describe & Itemize)	4199									
189	Total Title V		0	0	0	0	0	0	0	0	0
190	FOOD SERVICE										
191	Breakfast Start-Up Expansion	4200									
192	National School Lunch Program	4210	339,178								
193	Special Milk Program	4215									
194	School Breakfast Program	4220	109,858								
195	Summer Food Service Program	4225									
196	Child and Adult Care Food Program	4226									
197	Fresh Fruits & Vegetables	4240									
198	Food Service - Other (Describe & Itemize)	4299									
199	Total Food Service		449,036								
200	TITLE I										
201	Title I - Low Income	4300	183,336								
202	Title I - Low Income - Neglected, Private	4305									
203	Title I - Migrant Education	4340									
204	Title I - Other (Describe & Itemize)	4399									
205	Total Title I		183,336	0							
206	TITLE IV										
207	Title IV - Student Support & Academic Enrichment Grant	4400	22,408								
208	Title IV - 21st Century Comm Learning Centers	4421									
209	Title IV - Other (Describe & Itemize)	4499									
210	Total Title IV		22,408	0							
211	FEDERAL - SPECIAL EDUCATION										
212	Fed - Spec Education - Preschool Flow-Through	4600	5,677								
213	Fed - Spec Education - Preschool Discretionary	4605									
214	Fed - Spec Education - IDEA - Flow Through	4620	231,919								
215	Fed - Spec Education - IDEA - Room & Board	4625									
216	Fed - Spec Education - IDEA - Discretionary	4630									
217	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
218	Total Federal - Special Education		237,596	0							
219	CTE - PERKINS										
220	CTE - Perkins - Title III E - Tech Prep	4770									
221	CTE - Other (Describe & Itemize)	4799	0								
222	Total CTE - Perkins		0								
223	Federal - Adult Education										
224	ARRA - General State Aid - Education Stabilization	4810									
225	ARRA - Title I - Low Income	4850									
226	ARRA - Title I - Neglected, Private	4851									
227	ARRA - Title I - Delinquent, Private	4852									
228	ARRA - Title I - School Improvement (Part A)	4853									
229	ARRA - Title I - School Improvement (Section 1009g)	4854									
230	ARRA - IDEA - Part B - Preschool	4855									
231	ARRA - IDEA - Part B - Preschool	4856									

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

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
232	ARRA - IDEA - Part B - Flow-Through	4857									
233	ARRA - Title IID - Technology-Formula	4860									
234	ARRA - Title IID - Technology-Competitive	4861									
235	ARRA - McKinney - Vento Homeless Education	4862									
236	ARRA - Child Nutrition Equipment Assistance	4863									
237	Impact Aid Formula Grants	4864									
238	Impact Aid Competitive Grants	4865									
239	Qualified Zone Academy Bond Tax Credits	4866									
240	Qualified School Construction Bond Credits	4867									
241	Build America Bond Tax Credits	4868									
242	Build America Bond Interest Reimbursement	4869									
243	ARRA - General State Aid - Other Govt Services Stabilization	4870									
244	Other ARRA Funds - II	4871									
245	Other ARRA Funds - III	4872									
246	Other ARRA Funds - IV	4873									
247	Other ARRA Funds - V	4874									
248	ARRA - Early Childhood	4875									
249	Other ARRA Funds VII	4876									
250	Other ARRA Funds VIII	4877									
251	Other ARRA Funds IX	4878									
252	Other ARRA Funds X	4879									
253	Other ARRA Funds Ed Job Fund Program	4880									
254	Total Stimulus Programs		0	0	0	0	0	0	0	0	0
255	Race to the Top Program	4901									
256	Race to the Top - Preschool Expansion Grant	4902									
257	Title II - Immigrant Education Program (IEP)	4905									
258	Title III - Language Inst Program - Limited Eng (LIIPLEP)	4909									
259	McKinney Education for Homeless Children	4920									
260	Title II - Eisenhower Professional Development Formula	4930									
261	Title II - Teacher Quality	4932	19,332								
262	Federal Charter Schools	4960									
263	State Assessment Grants	4981									
264	Grant for State Assessments and Related Activities	4982									
265	Medicaid Matching Funds - Administrative Outreach	4951	6,255								
266	Medicaid Matching Funds - Fee-for-Service Program	4992									
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	1,379,427								
268	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		2,297,390	0	0	0	0	0	0	0	0
269	Total Receipts/Revenues from Federal Sources	4000	2,297,390	0	0	0	0	0	0	0	0
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		9,223,935	777,663	573,966	709,065	243,338	226,673	57,718	602,308	55,848
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		9,524,992	777,663	573,966	709,065	243,338	226,673	57,718	602,308	55,848

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



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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	2,410,094	584,987	41,996	261,991	26,172	1,775			3,327,015	3,345,310
6	Tuition Payment to Charter Schools	1115										
7	Pre-K Programs	1125	60,418	22,339	387	771					83,915	83,144
8	Special Education Programs (Functions 1000-2200)	1200	765,401	195,750	147	9,650	17,241				986,189	1,012,903
9	Special Education Programs Pre-K	1225										
10	Remedial and Supplemental Programs K-12	1250	131,888	38,243		646					170,777	171,227
11	Remedial and Supplemental Programs Pre-K	1275										
12	Adult/Continuing Education Programs	1300										
13	CTE Programs	1400	106,832	26,620		6,091	662				140,205	142,160
14	Interscholastic Programs	1500	121,810	9,000	19,869	34,919	1,200	6,107			192,905	170,620
15	Summer School Programs	1600	57,506	4,018							61,524	67,200
16	Gifted Programs	1650	1,710	153							1,863	1,823
17	Driver's Education Programs	1700	19,594	5,449	143	870					25,996	26,875
18	Bilingual Programs	1800										
19	Traut Alternative & Optional Programs	1900	60,475	13,380							73,855	77,120
20	Pre-K Programs - Private Tuition	1910										
21	Regular K-12 Programs - Private Tuition	1911										
22	Special Education Programs K-12 - Private Tuition	1912										
23	Special Education Programs Pre-K - Tuition	1913										
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914										
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915										
26	Adult/Continuing Education Programs - Private Tuition	1916										
27	CTE Programs - Private Tuition	1917										
28	Interscholastic Programs - Private Tuition	1918										
29	Summer School Programs - Private Tuition	1919										
30	Gifted Programs - Private Tuition	1920										
31	Bilingual Programs - Private Tuition	1921										
32	Traut Alternative/Optional Ed Programs - Private Tuition	1922										
33	Student Activity Fund Expenditures	1999										
34	Total Instruction <sup>aa</sup> (without Student Activity Funds)	1000	3,733,668	899,959	62,542	314,938	45,275	7,882			5,064,244	5,098,987
35	Total Instruction <sup>aa</sup> (with Student Activity Funds)	1000	3,733,668	899,959	62,542	314,938	45,275	284,195			5,340,557	5,189,090
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110	7,523	54	788						8,365	13,728
39	Guidance Services	2120	181,677	53,865	1,864	1,456					238,862	246,390
40	Health Services	2130	14,336	784		15,162	997				31,279	40,273
41	Psychological Services	2140										
42	Speech Pathology & Audiology Services	2150	57,854	13,811		34					71,699	72,315
43	Other Support Services - Pupils (Describe & Itemize)	2190				2,666					2,666	6,300
44	Total Support Services - Pupils	2100	261,390	68,514	2,652	19,318	997	0			352,871	379,005
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210	29,925	7,423	11,371	589					49,308	44,278
47	Educational Media Services	2220	149,968	34,444	91,994	53,724					324,150	368,734
48	Assessment & Testing	2230			45						45	700
49	Total Support Services - Instructional Staff	2200	179,913	41,867	103,410	54,313	0	0			379,503	413,712
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310	4,407	4	20,765	595		9,000			34,771	37,055
52	Executive Administration Services	2320	129,341	24,747	3,973	4,451		330			162,842	165,748
53	Special Area Administration Services	2330										
54	Tort Immunity Services	2361,										
55	Total Support Services - General Administration	2300	133,748	24,751	24,738	5,046	0	9,330			197,613	202,783

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
56	Office of the Principal Services	2410	389,524	99,134	11,043	13,234	8,333	3,759			525,027	514,541
57	Other Support Services - School Admin (Describe & Itemize)	2490									0	0
58	Total Support Services - School Administration	2400	389,524	99,134	11,043	13,234	8,333	3,759	0	0	525,027	514,541
59	<b>SUPPORT SERVICES - BUSINESS</b>											
60	Direction of Business Support Services	2510									0	0
61	Fiscal Services	2520	90,308	11,038	4,265	8,692	38,274	3,061			155,638	93,248
62	Operation & Maintenance of Plant Services	2540			77,597	813	958,239				1,016,649	1,015,776
63	Pupil Transportation Services	2550									0	0
64	Food Services	2560			376,866	10,325					387,191	275,730
65	Internal Services	2570			2,434						2,434	2,880
66	Total Support Services - Business	2500	90,308	11,038	461,162	19,850	976,513	3,061	0	0	1,561,912	1,387,584
67	<b>SUPPORT SERVICES - CENTRAL</b>											
68	Direction of Central Support Services	2610									0	0
69	Planning, Research, Development, & Evaluation Services	2620									0	0
70	Information Services	2630									0	0
71	Staff Services	2640									0	0
72	Data Processing Services	2660									0	0
73	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
74	Other Support Services (Describe & Itemize)	2900										
75	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
76	<b>COMMUNITY SERVICES (ED)</b>	3000	68,524	13,754		2,267					84,545	84,956
77	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	4000										
78	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
79	Payments for Regular Programs	4110									0	0
80	Payments for Special Education Programs	4120			3,840			408,756			412,596	350,181
81	Payments for Adult/Continuing Education Programs	4130									0	0
82	Payments for CTE Programs	4140						11,700			11,700	23,400
83	Payments for Community College Programs	4170									0	0
84	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	0
85	Total Payments to Other Govt Units (In-State)	4100			3,840			420,456			424,296	353,581
86	Payments for Regular Programs - Tuition	4210									0	0
87	Payments for Special Education Programs - Tuition	4220									0	0
88	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
89	Payments for CTE Programs - Tuition	4240									0	0
90	Payments for Community College Programs - Tuition	4270									0	0
91	Payments for Other Programs - Tuition	4280									0	0
92	Other Payments to In-State Govt Units	4290									0	0
93	Total Payments to Other Govt Units - Tuition (In State)	4200						0			0	0
94	Payments for Regular Programs - Transfers	4310									0	0
95	Payments for Special Education Programs - Transfers	4320									0	0
96	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	0
97	Payments for Community College Program - Transfers	4340									0	0
98	Payments for CTE Programs - Transfers	4370									0	0
99	Payments for Other Programs - Transfers	4380									0	0
100	Other Payments to In-State Govt Units - Transfers	4390									0	0
101	Total Payments to Other Govt Units - Transfers (In-State)	4300			0			0			0	0
102	Payments to Other Govt Units (Out-of-State)	4400									0	0
103	Total Payments to Other Govt Units	4000			3,840			420,456			424,296	353,581
104	<b>DEBT SERVICES (ED)</b>	5000										
105	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
106	Tax Anticipation Warrants	5110									0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5100						0			0	
112	Total Interest on Short-Term Debt	5200						0			0	
113	Debt Services - Interest on Long-Term Debt	5000						0			0	
114	Total Debt Services	6000						0			0	
115	PROVISIONS FOR CONTINGENCIES (ED)											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	0	8,584,011	8,439,545
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		4,851,075	1,158,997	669,387	428,946	1,031,118	720,801	0	0	8,860,324	8,530,253
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										639,924	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										664,668	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS	2100									0	100
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)											
125	SUPPORT SERVICES - BUSINESS	2510										
126	Facilities Acquisition & Construction Services	2530										
127	Operation & Maintenance of Plant Services	2540	217,777	43,621	56,373	231,811	142,753	27,973			720,308	625,267
128	Pupil Transportation Services	2550			1,581	437					2,018	1,000
129	Food Services	2560										
130	Total Support Services - Business	2900	217,777	43,621	57,954	232,248	142,753	27,973	0	0	722,326	626,267
131	Other Support Services (Describe & Itemize)	2900										
132	Total Support Services	2000	217,777	43,621	57,954	232,248	142,753	27,973	0	0	722,326	626,367
133	COMMUNITY SERVICES (O&M)	3000										
134	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
135	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)	4110										
136	Payments for Regular Programs	4120										
137	Payments for Special Education Programs	4130										
138	Payments for CTE Programs	4140										
139	Other Payments to In-State Govt. Units (Describe & Itemize)	4190										
140	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
141	Payments to Other Govt. Units (Out of State)	4400										
142	Total Payments to Other Govt. Units	4000			0			0			0	0
143	DEBT SERVICES (O&M)	5000										
144	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT	5110										
145	Tax Anticipation Warrants	5120										
146	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
147	State Aid Anticipation Certificates	5140										
148	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
149	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
150	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200										
151	Total Debt Services	5000						0			0	0
152	PROVISIONS FOR CONTINGENCIES (O&M)	6000										3,500
153	Total Direct Disbursements/Expenditures		217,777	43,621	57,954	232,248	142,753	27,973	0	0	722,326	629,867
154	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/Expenditures										55,337	
155												
156												

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



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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(500)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2												
157												
158	<b>30 - DEBT SERVICES (DS)</b>	4000										
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)											
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)	4110										
161	Payments for Regular Programs	4120										
162	Payments for Special Education Programs	4190										
163	Other Payments to In-State Govt Units (Describe & Itemize)	4000										
164	Total Payments to Other Districts & Govt Units (In-State)	5000										
165	DEBT SERVICES (DS)											
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110										
168	Tax Anticipation Notes	5120										
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
170	State Aid Anticipation Certificates	5140										
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150										
172	Total Debt Services - Interest On Short-Term Debt	5100										
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300										
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400										
176	Total Debt Services	5000										
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/Expenditures											
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
180												
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2150 Describe & Itemize)	2100										
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550										
187	Other Support Services (Describe & Itemize)	2900										
188	Total Support Services	2000										
189	COMMUNITY SERVICES (TR)	3000										
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110										
193	Payments for Special Education Programs	4120										
194	Payments for Adult/Continuing Education Programs	4130										
195	Payments for CTE Programs	4140										
196	Payments for Community College Programs	4170										
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190										
198	Total Payments to Other Govt. Units (In-State)	4100										
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400										
200	Total Payments to Other Govt Units	4000										
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110										
204	Tax Anticipation Notes	5120										
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
206	State Aid Anticipation Certificates	5140										

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(500) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
208	Total Debt Services - Interest On Short-Term Debt	5100									0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
210	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 31	5300									0	0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
212	Total Debt Services	5000									0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000									0	0
214	Total Disbursements/ Expenditures		255,117	33,043	29,627	106,777	125,094	256	0	0	559,914	2,000
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											54,954
216											149,151	
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)	1000										
218	INSTRUCTION (MR/SS)	1100										
219	Regular Programs	1100		46,711							46,711	43,521
220	Pre-K Programs	1125									0	
221	Special Education Programs (Functions 1200-1220)	1200		19,938							19,938	18,340
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250									0	
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400		1,545							1,545	1,491
227	Interscholastic Programs	1500		8,019							8,019	7,956
228	Summer School Programs	1600		639							639	287
229	Gifted Programs	1650		26							26	26
230	Driver's Education Programs	1700		376							376	315
231	Bilingual Programs	1800									0	
232	Trunas' Alternative & Optional Programs	1900		946							946	922
233	Total Instruction	1000		78,200							78,200	72,858
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		1,258							1,258	1,592
237	Guidance Services	2120		1,760							1,760	1,612
238	Health Services	2130		7,476							7,476	8,277
239	Psychological Services	2140									0	
240	Speech Pathology & Audiology Services	2150		910							910	839
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	
242	Total Support Services - Pupils	2100		11,404							11,404	12,320
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210									0	
245	Educational Media Services	2220		4,472							4,472	5,103
246	Assessment & Testing	2230									0	
247	Total Support Services - Instructional Staff	2200		4,472							4,472	5,103
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		753							753	771
250	Executive Administration Services	2320		5,660							5,660	5,784
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	Total Support Services - General Administration	2300		6,413							6,413	6,555
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		19,507							19,507	20,952
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
258	Total Support Services - School Administration	2400		19,507							19,507	20,952
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510										
261	Fiscal Services	2520		13,281							13,281	11,627
262	Facilities Acquisition & Construction Services	2530										
263	Operation & Maintenance of Plant Services	2540		34,910							34,910	37,692
264	Pupil Transportation Services	2550		43,865							43,865	47,548
265	Food Services	2560										
266	Internal Services	2570										
267	Total Support Services - Business	2500		92,056							92,056	96,867
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610										
270	Planning, Research, Development, & Evaluation Services	2620										
271	Information Services	2630										
272	Staff Services	2640										
273	Data Processing Services	2660										
274	Total Support Services - Central	2600		0							0	0
275	Other Support Services (Describe & Itemize)	2900										
276	Total Support Services	2000		133,852							133,852	141,797
277	COMMUNITY SERVICES (MR/SS)	3000										
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110										
280	Payments for Special Education Programs	4120										
281	Payments for CTE Programs	4140										
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110										
286	Tax Anticipation Notes	5120										
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
288	State Aid Anticipation Certificates	5140										
289	Other (Describe & Itemize)	5150										
290	Total Debt Services - Interest	5000										0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			212,052				0			212,052	500
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										31,286	215,155
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530										
299	Other Support Services (Describe & Itemize)	2900										
300	Total Support Services	2000		0				0			0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func.#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	Total Payments to Other Govt Units	4000									0	0
308	PROVISION FOR CONTINGENCIES (S&C/I)	6000										5,000
309	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	5,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										226,673	5,000
311												
312												
313												
314	70 - WORKING CASH (WC)											
315	80 - TORT FUND (TF)											
316	INSTRUCTION (IF)	1000	163,759								163,759	148,631
317	Regular Programs	1100										
318	Tuition Payment to Charter Schools	1115										
319	Pre-K Programs	1125										
320	Special Education Programs (Functions 1200 - 1220)	1200	9,611								9,611	21,461
321	Special Education Programs Pre-K	1225										
322	Remedial and Supplemental Programs K-12	1250										
323	Remedial and Supplemental Programs Pre-K	1275										
324	Adult/Continuing Education Programs	1300										
325	CTE Programs	1400	10,230								10,230	11,167
326	Interscholastic Programs	1500	21,680								21,680	21,185
327	Summer School Programs	1600										
328	Gifted Programs	1650	90								90	68
329	Driver's Education Programs	1700	4,905								4,905	2,170
330	Bilingual Programs	1800										
331	Traunt Alternative & Optional Programs	1900	3,051								3,051	3,175
332	Pre-K Programs - Private Tuition	1910										
333	Regular K-12 Programs - Private Tuition	1911										
334	Special Education Programs K-12 Private Tuition	1912										
335	Special Education Programs Pre-K Tuition	1913										
336	Remedial/Supplemental Programs K-12 Private Tuition	1914										
337	Remedial/Supplemental Programs Pre-K Private Tuition	1915										
338	Adult/Continuing Education Programs Private Tuition	1916										
339	CTE Programs Private Tuition	1917										
340	Interscholastic Programs Private Tuition	1918										
341	Summer School Programs Private Tuition	1919										
342	Gifted Programs Private Tuition	1920										
343	Bilingual Programs Private Tuition	1921										
344	Traunt Alternative/Opt Ed Programs Private Tuition	1922										
345	Total Instruction*	2000	213,326	0	0	0	0	0	0	0	213,326	207,857
346	SUPPORT SERVICES (TF)	2000										
347	Support Services - Pupil	2100										
348	Attendance & Social Work Services	2110	396								396	456
349	Guidance Services	2120	5,558								5,558	5,558
350	Health Services	2130	35,452								35,452	35,163
351	Psychological Services	2140										
352	Speech Pathology & Audiology Services	2150										

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
352	Other Support Services - Pupils (Describe & Itemize)	2190										
353	Total Support Services - Pupils	2100	39,406	0	0	0	0	0	0	0	39,406	39,177
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210										
356	Educational Media Services	2220	7,552								7,552	7,589
357	Assessment & Testing	2230										
358	Total Support Services - Instructional Staff	2200	7,552	0	0	0	0	0	0	0	7,552	7,589
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310	232								232	221
361	Executive Administration Services	2320	28,146								28,146	28,134
362	Special Area Administration Services	2330										
363	Claims Paid from Self Insurance Fund	2361										
364	Risk Management and Claims Services Payments	2365			181,246						181,246	56,836
365	Total Support Services - General Administration	2300	28,378	0	181,246	0	0	0	0	0	209,624	135,004
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	24,691								24,691	23,756
368	Other Support Services - School Administration (Describe & Itemize)	2480										
369	Total Support Services - School Administration	2400	24,691	0	0	0	0	0	0	0	24,691	23,756
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510										
372	Fiscal Services	2520	4,753								4,753	3,348
373	Facilities Acquisition and Construction Services	2530										
374	Operation & Maintenance of Plant Services	2540	16,643								16,643	16,312
375	Pupil Transportation Services	2550	33,149								33,149	37,311
376	Food Services	2560										
377	Internal Services	2570										
378	Total Support Services - Business	2500	54,545	0	0	0	0	0	0	0	54,545	56,971
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610										
381	Planning, Research, Development & Evaluation Services	2620										
382	Information Services	2630										
383	Staff Services	2640										
384	Data Processing Services	2650										
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900										
387	Total Support Services	2000	154,572	0	181,246	0	0	0	0	0	335,818	347,668
388	COMMUNITY SERVICES (TF)	3000										
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)	4110										
391	Payments for Regular Programs	4120										
392	Payments for Special Education Programs	4130										
393	Payments for Adult/Continuing Education Programs	4140										
394	Payments for CTE Programs	4170										
395	Payments for Community College Programs	4180										
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190										
397	Total Payments to Other Dist & Govt Units (In-State)	4100										0
398	Payments for Regular Programs - Tuition	4210										
399	Payments for Special Education Programs - Tuition	4220										
400	Payments for Adult/Continuing Education Programs - Tuition	4230										
401	Payments for CTE Programs - Tuition	4240										
402	Payments for Community College Programs - Tuition	4270										
403	Payments for Other Programs - Tuition	4280										
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290										

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2												
405	Total Payments to Other Dist. & Govt Units - Tuition (In State)	4200										0
406	Payments for Regular Programs - Transfers	4310										0
407	Payments for Special Education Programs - Transfers	4320										0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330										0
409	Payments for CTE Programs - Transfers	4340										0
410	Payments for Community College Program - Transfers	4370										0
411	Payments for Other Programs - Transfers	4380										0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390										0
413	Total Payments to Other Dist. & Govt Units (Out of State)	4400			0							0
414	Payments to Other Dist. & Govt Units (Out of State)	4400			0							0
415	Total Payments to Other Dist. & Govt Units	4400			0							0
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110										
419	Tax Anticipation Notes	5120										
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
421	State Aid Anticipation Certificates	5140										
422	Other Interest on Short-Term Debt	5150										
423	Total Debt Services - Interest on Short-Term Debt	5100										0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
426	(Lease/Purchase Principal Retired) <sup>11</sup>	5400										
427	Total Debt Services - OTHER (Describe & Itemize)	5000										0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										
429	Total Disbursements/Expenditures		357,898	0	181,246	0	0	0	0	0	549,144	1,000
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										55,164	556,545
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530										
436	Operation & Maintenance of Plant Services	2540					108,163				108,163	150,000
437	Total Support Services - Business	2500			0	0	108,163				108,163	150,000
438	Other Support Services (Describe & Itemize)	2900										
439	Total Support Services	2000			0	0	108,163				108,163	150,000
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110										
442	Payments to Special Education Programs	4120										
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190										
444	Total Payments to Other Govt Units	4000										0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110										
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150										
449	Total Debt Service - Interest on Short-Term Debt	5100										0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
451	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300										
452	Total Debt Service	5000										0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	0	0	108,163	0	0	0	108,163	150,000
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(52,315)	

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



**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.



**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)**

**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.

- 1) Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures and the means of financing them.
- 2) A public hearing is conducted to obtain taxpayer comments.
- 3) Prior to October 1, the budget is legally adopted through passage of a resolution.
- 4) Formal budgetary integration is employed as a management control device during the year.
- 5) The Board of Education may make transfers between the various items in any fund not exceeding, in the aggregate, 10 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.

**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)**

**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.

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED 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.

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

**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.

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

**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.

Fund	Generally Accepted Accounting Principles					Regulatory Basis	
	Non-spendable	Restricted	Committed	Assigned	Unassigned	Financial Statements Reserved	Financial Statements Unreserved
Educational	\$ -	\$ 330,874	\$ -	\$ -	\$ 2,495,832	\$ 330,874	\$ 2,495,832
Operations and Maintenance	-	-	-	-	1,026,781	-	1,026,781
Debt Services	-	190,591	-	-	-	-	190,591
Transportation	-	464,662	-	-	-	-	464,662
Municipal Retirement/ Social Security	-	317,626	-	-	-	29,682	287,944
Capital Projects	-	754,471	-	-	-	751,930	2,541
Working Cash	-	-	-	-	1,237,718	-	1,237,718
Tort	-	371,038	-	-	-	-	371,038
Fire Prevention and Safety	-	46,850	-	-	-	-	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	<u>6,528,393</u>
Total deposits and investments	<u>\$ 7,236,443</u>

**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*.

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

**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.



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

**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 statute, 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.

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

**NOTE 7 - CHANGES IN GENERAL FIXED ASSETS**

	<u>July 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2022</u>
<u>Non Depreciable:</u>				
Land	\$ 114,600	\$ -	\$ -	\$ 114,600
Construction in progress	350,721	-	(350,721)	-
<u>Depreciable:</u>				
Buildings and building improvements	11,989,414	1,466,305	-	13,455,719
Site improvements and infrastructure	1,319,651	65,977	-	1,385,628
Capitalized equipment	<u>4,021,319</u>	<u>225,567</u>	<u>-</u>	<u>4,246,886</u>
Total General Fixed Assets	\$ 17,795,705	<u>\$ 1,757,849</u>	<u>\$ (350,721)</u>	\$ 19,202,833
Accumulated Depreciation	<u>7,358,726</u>			<u>7,937,277</u>
Book Value	<u>\$ 10,436,979</u>			<u>\$ 11,265,556</u>

**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:

	<u>Maximum Rate</u>	<u>Actual 2021 Rate</u>	<u>Actual 2020 Rate</u>	<u>Actual 2019 Rate</u>
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	<u>0.0500</u>	<u>0.0500</u>	<u>0.0500</u>	<u>0.0499</u>
Total		<u>4.8482</u>	<u>4.8502</u>	<u>5.0318</u>

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

**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.

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

**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.

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

**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](http://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.

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

**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	<u>46</u>
Total	<u>128</u>

*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.



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

**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.

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

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

	Balance July 1, 2021	Increase	Decrease	Balance June 30, 2022
Working Cash Bonds	\$ 275,000	\$ -	\$ (275,000)	\$ -
Fire Prevention and Safety Bonds	1,000,000	-	(75,000)	925,000
General Obligation School Funding Bonds	<u>4,755,000</u>	<u>-</u>	<u>-</u>	<u>4,755,000</u>
Totals	<u>\$ 6,030,000</u>	<u>\$ -</u>	<u>\$ (350,000)</u>	<u>\$ 5,680,000</u>

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	Principal	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%	<u>190,000</u>	<u>2,850</u>	<u>192,850</u>
Totals			<u>\$ 925,000</u>	<u>\$ 36,525</u>	<u>\$ 961,525</u>

	Fiscal Year Ending June 30,	Interest Rate	Principal	Interest	Total
General Obligation School 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%	<u>1,700,000</u>	<u>98,600</u>	<u>1,798,600</u>
Totals			<u>\$ 4,755,000</u>	<u>\$ 1,436,700</u>	<u>\$ 6,191,700</u>

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

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

**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.

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

**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

	A	B	C	D	E	F
	SCHEDULE OF AD VALOREM TAX RECEIPTS					
	Description (Enter Whole Dollars)	Taxes Received 7-1-21 thru 6-30-22 (from 2020 Levy & Prior Levies) *	Taxes Received (from the 2021 Levy)	Taxes Received (from 2020 & Prior Levies)	Total Estimated Taxes (from the 2021 Levy)	Estimated Taxes Due (from the 2021 Levy)
				(Column B - C)		(Column E - C)
1						
2						
3						
4	Educational	3,230,480		3,230,480	3,396,024	3,396,024
5	Operations & Maintenance	556,979		556,979	585,521	585,521
6	Debt Services **	383,679		383,679	382,350	382,350
7	Transportation	222,792		222,792	234,209	234,209
8	Municipal Retirement	93,227		93,227	98,005	98,005
9	Capital Improvements	0		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	Leasing Levy	19,984		19,984	21,009	21,009
14	Special Education	44,559		44,559	46,842	46,842
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	140,196		140,196	147,381	147,381
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>5,402,758</b>	<b>0</b>	<b>5,402,758</b>	<b>5,658,633</b>	<b>5,658,633</b>
20						

\* The formulas in column B are unprotected when reporting on an ACCRUAL basis.

\*\* All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).



A										B	C	D	E	F	G	H	I	J				
SCHEDULE OF SHORT-TERM DEBT																						
1	Description (Enter Whole Dollars)										2	3	4	5	6	7	8	9	10	11		
	Outstanding	Retired	Issued	Outstanding	Retired	Issued	Outstanding	Retired	Issued	Outstanding	Retired	Issued	Outstanding	Retired	Issued	Outstanding	Retired	Issued	Outstanding			
	July 1, 2021	July 1, 2021 thru June 30, 2022	July 1, 2021 thru June 30, 2022	July 1, 2021	July 1, 2021 thru June 30, 2022	July 1, 2021 thru June 30, 2022	July 1, 2021	July 1, 2021 thru June 30, 2022	July 1, 2021 thru June 30, 2022	July 1, 2021	July 1, 2021 thru June 30, 2022	July 1, 2021 thru June 30, 2022	July 1, 2021	July 1, 2021 thru June 30, 2022	July 1, 2021 thru June 30, 2022	July 1, 2021	July 1, 2021 thru June 30, 2022	July 1, 2021 thru June 30, 2022	July 1, 2021 thru June 30, 2022			
2	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPT)																					
3	Total CPPT Notes										0											
4	TAX ANTICIPATION WARRANTS (TAW)																					
5	Educational Fund										0											
6	Operations & Maintenance Fund										0											
7	Debt Services - Construction										0											
8	Debt Services - Working Cash										0											
9	Debt Services - Refunding Bonds										0											
10	Transportation Fund										0											
11	Municipal Retirement/Social Security Fund										0											
12	Fire Prevention & Safety Fund										0											
13	Other - (Describe & Itemize)										0											
14	Total TAWs										0											
15	TAX ANTICIPATION NOTES (TAN)																					
16	Educational Fund										0											
17	Operations & Maintenance Fund										0											
18	Fire Prevention & Safety Fund										0											
19	Other - (Describe & Itemize)										0											
20	Total TANs										0											
21	TEACHERS' EMPLOYEES' ORDERS (T/EO)																					
22	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)										0											
23	General State Aid/Evidence-Based Funding Anticipation Certificates																					
24	Total (All Funds)										0											
25	OTHER SHORT-TERM BORROWING																					
26	Total Other Short-Term Borrowing (Describe & Itemize)										0											
27																						
28																						
29	SCHEDULE OF LONG-TERM DEBT																					
30	Identification or Name of Issue																					
31	Date of Issue (mm/dd/yy)																					
32	Amount of Original Issue																					
33	Type of Issue *																					
34	Outstanding Beginning July 1, 2021																					
35	Outstanding July 1, 2021 thru June 30, 2022																					
36	Retired July 1, 2021 thru June 30, 2022																					
37	Any differences (Describe and Itemize)																					
38	Amount to be Provided for Payment on Long-Term Debt																					
39	Working Cash Bonds 2016a										02/24/16	1,400,000	1	275,000	0	0	0	0	0	0	0	0
40	Fire Prevention and Safety Bonds 2016b										02/24/16	1,000,000	4	1,000,000	0	0	0	0	0	0	0	0
41	General Obligation School Funding Bonds 2018										05/28/18	4,755,000	2	4,755,000	0	0	0	0	0	0	0	
42																						
43																						
44																						
45																						
46																						
47																						
48																						
49																						
50																						
51	Total										7,155,000	6,030,000	0	0	0	0	0	0	0	0	5,489,409	
52	Each type of debt issued must be identified separately with the amount:																					
53	1. Working Cash Fund Bonds																					
54	2. Funding Bonds																					
55	3. Refunding Bonds																					
56	4. Fire Prevent, Safety, Environmental and Energy Bonds																					
57	5. Tort Judgment Bonds																					
58	6. Building Bonds																					
59	7. GASB 87 Leases																					
60	8. Other																					
61	9. Other																					
62	10. Other																					
63	11. Other																					
64	12. Other																					

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

A	B	C	D	E	F	G	H	I	J	K
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
Description (Enter Whole Dollars)										
Account No										
Tort Immunity <sup>a</sup>										
Special Education										
Area Vocational Construction										
School Facility Occupation Taxes <sup>b</sup>										
Driver Education										
1										
2	Cash Basis Fund Balance as of July 1, 2021									
3	RECEIPTS:									
4	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	317,874						525,532	
5	Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	599,468				44,559			
6	Drivers' Education Fees	10-1970	2,840							
7	School Facility Occupation Tax Proceeds	30 or 60-1983							416,598	5,100
8	Driver Education	10 or 20-3370								11,610
9	Other Receipts (Describe & Itemize)		0							
10	Sale of Bonds	10, 20, 40 or 60-7200								
11	Total Receipts		602,308				44,559		416,598	16,710
12	DISBURSEMENTS:									
13	Instruction	10 or 50-1000								16,710
14	Facilities Acquisition & Construction Services	20 or 60-2530					44,559			
15	Tort Immunity Services	80	549,144						190,200	
16	DEBT SERVICE									
17	Debt Services - Interest on Long-Term Debt	30-5200								
18	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300								
19	Debt Services Other (Describe & Itemize)	30-5400								
20	Total Debt Services								190,200	
21	Other Disbursements (Describe & Itemize)									
22	Total Disbursements		549,144				44,559		190,200	16,710
23	Ending Cash Basis Fund Balance as of June 30, 2022		371,038				0		751,930	0
24	Reserved Cash Balance	714								
25	Unreserved Cash Balance	730	371,038				0		751,930	0
26	Total		371,038				0		0	0
SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup>										
28										
29	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?									
30	If yes, list in the aggregate the following:									
31	Total Claims Payments: 549,144									
32	Total Reserve Remaining: 371,038									
33	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.									
34	Expenditures:									
35	Workers' Compensation Act and/or Workers' Occupational Disease Act								56,836	
36	Unemployment Insurance Act								2,059	
37	Insurance (Regular or Self-Insurance)								108,678	
38	Risk Management and Claims Service								367,898	
39	Judgments/Settlements								0	
40	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction								4,500	
41	Reciprocal Insurance Payments (Insurance Code 72, 75, and 81)								0	
42	Legal Services								9,173	
43	Principal and Interest on Tort Bonds								0	
44	Other-Explain on Itemization 44 tab								0	
45	Total								0	
46	631 (Total Tort Expenditures) minus (636 through 645) must equal 0									
47	OK									
48	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.									
49	55 ILCS 5/5-1006.7									
50										

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

ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>						
2	<b>SECTION I</b>						
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>						
4	<i>Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.</i>						
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.						
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>						
7	Direction of Business Support Services (1-2510) and (5-2510)						
8	Fiscal Services (1-2520) and (5-2520)						
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)						
10	Food Services (1-2560) Must be less than (F16, Col E-F, 165)			387,191			
11	Value of Commodities Received for Fiscal Year 2022 (include the value of commodities when determining if a Single Audit is required).			26,576			
12	Internal Services (1-2570) and (5-2570)						
13	Staff Services (1-2640) and (5-2640)						
14	Data Processing Services (1-2660) and (5-2660)						
15	<b>SECTION II</b>						
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>						
17		Function	Indirect Costs	Restricted Program Direct Costs	Indirect Costs	Unrestricted Program Direct Costs	Indirect Costs
18		1000		5,310,495		5,310,495	
19	Instruction						
20	Support Services:						
21	Pupil	2100		402,684		402,684	
22	Instructional Staff	2200		385,527		385,527	
23	General Admin.	2300		413,650		413,650	
24	School Admin	2400		560,892		560,892	
25	Business:						
26	Direction of Business Spt. Srv.	2510	0	0	0	0	0
27	Fiscal Services	2520	135,398	0	135,398	0	0
28	Oper. & Maint. Plant Services	2540		707,518	707,518	0	0
29	Pupil Transportation	2550		513,852	513,852	0	0
30	Food Services	2560		0	0	0	0
31	Internal Services	2570	2,434	0	2,434	0	0
32	Central:						
33	Direction of Central Spt. Srv.	2610		0	0	0	0
34	Plan, Rrch, Dvlp, Eval. Srv.	2620		0	0	0	0
35	Information Services	2630		0	0	0	0
36	Staff Services	2640	0	0	0	0	0
37	Data Processing Services	2660	0	0	0	0	0
38	Other:	2900					
39	Community Services	3000		84,545	84,545	0	0
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(347,182)	(347,182)		
41	<b>Total</b>		137,832	8,031,981	8,031,981	845,350	7,324,463
42			Restricted Rate			Unrestricted Rate	
43			Total Indirect Costs:	137,832		Total Indirect Costs:	845,350
44			Total Direct Costs:	8,031,981		Total Direct Costs:	7,324,463
45			= 1.72%			= 11.54%	
46							

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

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

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33																																																																																																																																																
A	B	C	D	E	F	G	H	I	J	K	L																																																																																																																																																																					
<b>CARES, CRRSA, and ARP SCHEDULE - FY 2022</b>												Click below for schedule instructions:																																																																																																																																																																				
<b>Please read schedule instructions before completing.</b>												<b>SCHEDULE INSTRUCTIONS</b>																																																																																																																																																																				
Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2022?												<input checked="" type="checkbox"/> Yes																																																																																																																																																																				
If the answer to the above question is "YES", this schedule must be completed.																																																																																																																																																																																
PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.																																																																																																																																																																																
<b>Part 1: CARES, CRRSA, and ARP REVENUE</b>																																																																																																																																																																																
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CARES, CRRSA, ARP Schedule  
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
34	Other CRRSA Revenue (not accounted for above) [Describe on Itemization tab]	4998										0
35	Other ARP Revenue (not accounted for above) [Describe on Itemization tab]	4998										0
36	(Remaining) Other Federal Revenues in Revenue Act 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998	67,530									67,530
37	Total Revenue Section B		1,349,856	0	0	0	0	0	0	0	0	1,349,856
<b>Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue</b>												
38	Total Other Federal Revenue (Section A plus section B)	4998	1,379,427	0	0	0	0	0	0	0	0	1,379,427
40	Total Other Federal Revenue from Revenue Tab	4998	1,379,427	0	0	0	0	0	0	0	0	1,379,427
41	Difference (must equal 0)		0	0	0	0	0	0	0	0	0	0
42	Error must be corrected before submitting to ISBE		OK	OK	OK	OK	OK	OK	OK	OK	OK	OK

**Part 2: CARES, CRRSA, and ARP EXPENDITURES**

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

		DISBURSEMENTS										(900)
		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Total	
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total	Expenditures	
<b>Expenditure Section A:</b>												
<b>ESSER I EXPENDITURES (CARES)</b>												
50	FUNCTION											
51	1. List the total expenditures for the Functions 1000 and 2000 below											
52	INSTRUCTION Total Expenditures	1000										0
53	SUPPORT SERVICES Total Expenditures	2000										0
54	2. List the specific expenditures in Functions: 2530, 2540, & 2550 below (these expenditures are also included in Function 2000 above)											
55	Facilities Acquisition and Construction Services (Total)	2530										0
57	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
58	FOOD SERVICES (Total)	2550										0
<b>Expenditure Section B:</b>												
<b>ESSER II EXPENDITURES (CRRSA)</b>												
60	FUNCTION											
61	1. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
62	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
63	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
64	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Functions)		0	0	0	0		0				0
65	DISBURSEMENTS											
66	(100) Salaries											
67	(200) Employee Benefits											
68	(300) Purchased Services			194,673								
69	(400) Supplies & Materials											
70	(500) Capital Outlay											
71	(600) Other											
72	(700) Non-Capitalized Equipment											
73	(800) Termination Benefits											
74	(900) Total Expenditures			194,673								194,673



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

	A	B	C	D	E	F	G	H	I	J	K	L
				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
73	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
74	Facilities Acquisition and Construction Services (Total)	2530										0
75	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				194,673						194,673
76	FOOD SERVICES (Total)	2560										0
77	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
78	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
79	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000			0							0
80	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)	Total Technology			0					0		0
81	<b>Expenditure Section C:</b>											
82	<b>GEER I EXPENDITURES (CARES)</b>											
83	FUNCTION											
84	1. List the total expenditures for the Functions 1000 and 2000 below											
85	INSTRUCTION Total Expenditures	1000										0
86	SUPPORT SERVICES Total Expenditures	2000										0
87	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
88	Facilities Acquisition and Construction Services (Total)	2530										0
89	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
90	FOOD SERVICES (Total)	2560										0
91	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
92	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
93	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
94	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)	Total Technology								0		0
95	<b>Expenditure Section D:</b>											
96	<b>GEER II EXPENDITURES (CRRSA)</b>											
97	FUNCTION											
98	1. List the total expenditures for the Functions 1000 and 2000 below											
99	INSTRUCTION Total Expenditures	1000										0
100	SUPPORT SERVICES Total Expenditures	2000										0
101	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
102	Facilities Acquisition and Construction Services (Total)	2530										0
103	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
104	FOOD SERVICES (Total)	2560										0

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



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

	A	B	C	D	E	F	G	H	I	J	K	L
				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
113												
114	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	1000										0
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	2000										0
116	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	Total Technology										0
117	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)											0
<b>Expenditure Section E:</b>												
<b>ESSER III EXPENDITURES (ARP)</b>												
<b>FUNCTION</b>												
123	1. List the total expenditures for the Functions: 1000 and 2000 below	1000		84,061	24,058	25,535	122	10,345				144,121
124	INSTRUCTION Total Expenditures	2000		75,778	27,446	744,354	15,773					863,351
125	SUPPORT SERVICES Total Expenditures											
127	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)	2530										0
128	Facilities Acquisition and Construction Services (Total)	2540				743,566	813					744,379
129	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2560										0
130	FOOD SERVICES (Total)											
132	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	1000										35,880
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	2000										0
134	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	Total Technology										35,880
135	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)											0
<b>Expenditure Section F:</b>												
<b>CRRSA Child Nutrition (CRRSA)</b>												
<b>FUNCTION</b>												
141	1. List the total expenditures for the Functions: 1000 and 2000 below	1000										0
142	INSTRUCTION Total Expenditures	2000										0
143	SUPPORT SERVICES Total Expenditures											
144	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)	2530										0
146	Facilities Acquisition and Construction Services (Total)	2540										0
147	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2560										0
148	FOOD SERVICES (Total)											0
149	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	1000										0
150	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)											

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
152	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
153	<b>Expenditure Section G:</b>											
154	<b>ARP Child Nutrition (ARP)</b>											
155	FUNCTION											
156	1. List the total expenditures for the Functions: 1000 & 2000 below											
157	INSTRUCTION Total Expenditures	1000										0
158	SUPPORT SERVICES Total Expenditures	2000				17,355						17,355
159	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
160	Facilities Acquisition and Construction Services (Total)	2530										0
161	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
162	FOOD SERVICES (Total)	2560				17,355						17,355
163	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions: 1000 & 2000 above).											
164	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
165	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000				0						0
166	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
167	<b>Expenditure Section H:</b>											
168	<b>ARP IDEA (ARP)</b>											
169	FUNCTION											
170	1. List the total expenditures for the Functions: 1000 and 2000 below											
171	INSTRUCTION Total Expenditures	1000										0
172	SUPPORT SERVICES Total Expenditures	2000										0
173	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
174	Facilities Acquisition and Construction Services (Total)	2530										0
175	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
176	FOOD SERVICES (Total)	2560										0
177	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions: 1000 & 2000 above).											
178	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
179	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
180	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										0

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

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

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

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

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



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

2022	A	B	C	D	E	F	G	H	I	J	K	L
262	<b>Expenditure Section M:</b>											
263	<b>Other ARP Expenditures (not accounted for above)</b>											
264	FUNCTION											
265	1. List the total expenditures for the Functions 1000 and 2000 below											
267	INSTRUCTION Total Expenditures	1000										0
268	SUPPORT SERVICES Total Expenditures	2000										0
269	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
271	Facilities Acquisition and Construction Services (Total)	2530										0
272	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
273	FOOD SERVICES (Total)	2560										0
274	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
276	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
278	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology)	Total Technology	0	0	0	0	0	0	0	0	0	0
279	<b>Expenditure Section N:</b>											
281	<b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>											
282	INSTRUCTION	1000	84,061	24,058	25,535	122	10,345	0	0	0	0	144,121
283	SUPPORT SERVICES	2000	75,778	27,446	956,382	15,773	0	0	0	0	0	1,075,379
284	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0	0	0	0
285	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	938,239	813	0	0	0	0	0	939,052
286	FOOD SERVICES (Total)	2560	0	0	17,355	0	0	0	0	0	0	17,355
287	TOTAL EXPENDITURES Functions 1000 & 2000 total: 1,219,500											
288	<b>Expenditure Section O:</b>											
289	<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>											
290	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Expenditures)	Total Technology	84,061	24,058	25,535	122	10,345	0	0	0	0	35,880

CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21

STATISTICAL SECTION

FISCAL YEAR ENDED JUNE 30, 2022

A	B	C	D	E	F	G	H	I	J	K	L	
SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION												
	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2021	Add: Additions July 1, 2021 thru June 30, 2022	Less: Deletions July 1, 2021 thru June 30, 2022	Cost Ending June 30, 2022	Life In Years	Accumulated Depreciation Beginning July 1, 2021	Add: Depreciation Allowable July 1, 2021 thru June 30, 2022	Less: Depreciation Deletions July 1, 2021 thru June 30, 2022	Accumulated Depreciation Ending June 30, 2022	Ending Balance Undepreciated June 30, 2022
1												
2	Works of Art & Historical Treasures	210				0					0	0
3	Land	220										
4	Non-Depreciable Land	221	114,600			114,600						114,600
5	Depreciable Land	222				0	50				0	0
6	Buildings	230										
7	Permanent Buildings	231	11,989,414	1,466,305		13,455,719	50	3,987,444	196,255		4,183,699	9,272,020
8	Temporary Buildings	232				0	20				0	0
9	Improvements Other than Buildings (Infrastructure)	240	1,319,651	65,977		1,385,628	20	457,710	63,608		521,318	864,310
10	Capitalized Equipment	250										
11	10 Yr Schedule	251	2,460,345	124,000		2,584,345	10	1,914,738	120,491		2,035,229	549,116
12	5 Yr Schedule	252	1,560,974	64,300		1,625,274	5	998,834	191,986		1,190,820	434,454
13	3 Yr Schedule	253		37,267		37,267	3		6,211		6,211	31,056
14	Construction in Progress	260	350,721		350,721	0						0
15	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
16	Non-Capitalized Equipment	700				0	10		578,551			
17	Allowable Depreciation											
18												



	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE					Amount
6	OPERATING EXPENSE PER PUPIL							
7	EXPENDITURES:							
8	ED	Expenditures 16-24, L116	Total Expenditures					\$ 8,584,011
9	O&M	Expenditures 16-24, L155	Total Expenditures					722,326
10	DS	Expenditures 16-24, L178	Total Expenditures					575,282
11	TR	Expenditures 16-24, L214	Total Expenditures					559,914
12	MR/SS	Expenditures 16-24, L292	Total Expenditures					212,052
13	TORT	Expenditures 16-24, L422	Total Expenditures					549,144
14							Total Expenditures	\$ 11,202,729
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:							
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)					\$ 0
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)					0
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)					0
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)					0
22	TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)					0
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)					0
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)					0
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)					0
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)					0
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)					0
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)					0
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)					0
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)					0
31	O&M-TR	Revenues 10-15, L213, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through					0
32	O&M-TR	Revenues 10-15, L214, Col D,F	4605 Fed - Spec Education - Preschool Discretionary					0
33	O&M	Revenues 10-15, L224, Col D	4810 Federal - Adult Education					0
34	ED	Expenditures 16-24, L7, Col K - (G+)	1125 Pre-K Programs					83,915
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225 Special Education Programs Pre-K					0
36	ED	Expenditures 16-24, L11, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K					0
37	ED	Expenditures 16-24, L12, Col K - (G+)	1300 Adult/Continuing Education Programs					0
38	ED	Expenditures 16-24, L15, Col K - (G+)	1600 Summer School Programs					61,524
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition					0
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition					0
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition					0
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition					0
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition					0
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition					0
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition					0
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition					0
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition					0
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition					0
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition					0
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition					0
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition					0
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000 Community Services					84,545
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units					424,296
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay					1,031,118
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment					0
56	O&M	Expenditures 16-24, L134, Col K - (G+)	3000 Community Services					0
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units					0
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay					142,753
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment					0
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units					0
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt					350,000
62	TR	Expenditures 16-24, L189, Col K - (G+)	3000 Community Services					0
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units					0
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt					0
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay					125,094
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment					0
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs					0
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K					0
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K					0
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs					0
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs					639
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services					0
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units					0
74	Tort	Expenditures 16-24, L318, Col K - (G+)	1125 Pre-K Programs					0
75	Tort	Expenditures 16-24, L320, Col K - (G+)	1225 Special Education Programs Pre-K					0
76	Tort	Expenditures 16-24, L322, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K					0
77	Tort	Expenditures 16-24, L323, Col K - (G+)	1300 Adult/Continuing Education Programs					0
78	Tort	Expenditures 16-24, L326, Col K - (G+)	1600 Summer School Programs					0
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition					0
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition					0
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition					0
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition					0
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition					0
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition					0
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition					0
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition					0
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition					0
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition					0
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition					0
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition					0
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition					0
92	Tort	Expenditures 16-24, L387, Col K - (G+)	3000 Community Services					0
93	Tort	Expenditures 16-24, L414, Col K	4000 Total Payments to Other Govt Units					0
94	Tort	Expenditures 16-24, L422, Col G	- Capital Outlay					0
95	Tort	Expenditures 16-24, L422, Col I	- Non-Capitalized Equipment					0
96							Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$ 2,303,884
97							Total Operating Expenses Regular K-12 (Line 14 minus Line 96)	8,898,845
98							9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022	626.19
99							Estimated OEPP (Line 97 divided by Line 98)	\$ 14,211.09
100								

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

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
101			PER CAPITA TUITION CHARGE				
103	LESS OFFSETTING RECEIPTS/REVENUES:						
104	TR	Revenues 10-15, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)			\$ 0	
105	TR	Revenues 10-15, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)			0	
106	TR	Revenues 10-15, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)			0	
107	TR	Revenues 10-15, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)			0	
108	TR	Revenues 10-15, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)			0	
109	TR	Revenues 10-15, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)			0	
110	TR	Revenues 10-15, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)			0	
111	TR	Revenues 10-15, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)			0	
112	TR	Revenues 10-15, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)			0	
113	TR	Revenues 10-15, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)			0	
114	ED	Revenues 10-15, L75, Col C	1600 Total Food Service			52,002	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)			39,881	
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks			44,100	
117	ED	Revenues 10-15, L89, Col C	1819 Rentals - Other (Describe & Itemize)			0	
118	ED	Revenues 10-15, L90, Col C	1821 Sales - Regular Textbooks			0	
119	ED	Revenues 10-15, L93, Col C	1829 Sales - Other (Describe & Itemize)			0	
120	ED	Revenues 10-15, L94, Col C	1890 Other (Describe & Itemize)			0	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals			1,800	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940 Services Provided Other Districts			0	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991 Payment from Other Districts			0	
124	ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)			0	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education			287,398	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education			10,220	
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300 Total Bilingual Ed			0	
128	ED	Revenues 10-15, L148, Col C	3360 State Free Lunch & Breakfast			8,422	
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365 School Breakfast Initiative			0	
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370 Driver Education			11,610	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation			375,183	
132	ED	Revenues 10-15, L158, Col C	3610 Learning Improvement - Change Grants			0	
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660 Scientific Literacy			0	
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695 Truant Alternative/Optional Education			0	
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766 Chicago General Education Block Grant			0	
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767 Chicago Educational Services Block Grant			0	
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant			0	
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780 Technology - Technology for Success			0	
139	ED-TR	Revenues 10-15, L166, Col C,F	3815 State Charter Schools			0	
140	O&M	Revenues 10-15, L169, Col D	3925 School Infrastructure - Maintenance Projects			0	
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999 Other Restricted Revenue from State Sources			46,227	
142	ED	Revenues 10-15, L179, Col C	4045 Head Start (Subtract)			0	
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt			0	
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100 Total Title V			0	
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200 Total Food Service			449,036	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I			183,336	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400 Total Title IV			22,408	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through			231,919	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board			0	
150	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary			0	
151	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4659 Fed - Spec Education - IDEA - Other (Describe & Itemize)			0	
152	ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700 Total CTE - Perkins			0	
153	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800 Total ARRA Program Adjustments			0	
154	ED	Revenues 10-15, L255, Col C	4901 Race to the Top			0	
155	ED-O&M-TR-MR/SS	Revenues 10-15, L256, Col C,D,F,G	4902 Race to the Top-Preschool Expansion Grant			0	
156	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)			0	
157	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909 Title III - Language Inst Program - Lmtd Eng (LIPLEP)			0	
158	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920 McKinney Education for Homeless Children			0	
159	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula			0	
160	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932 Title II - Teacher Quality			19,332	
161	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960 Federal Charter Schools			0	
162	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981 State Assessment Grants			0	
163	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982 Grant for State Assessments and Related Activities			0	
164	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach			6,255	
165	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program			0	
166	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)			1,379,427	
167	Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses			(46,926)	
168	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **			193,632	
169	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **			192,065	
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\*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.

\*\*Go to the Evidence-Based Funding Distribution Calculation webpage.

Under Reports, open the FY 2022 Special Education Funding Allocation Calculation Details and the FY 2022 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 192 and 193.

CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21

OTHER SCHEDULES AND ITEMIZATIONS

FISCAL YEAR ENDED JUNE 30, 2022

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

Reference Pages.

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

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

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

Information related to findings can be found in the Government Auditing Standards reported located on pages 5 through 7.

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

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

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

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

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

Date:

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

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

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

**Comments Applicable to the Auditor's Questionnaire:**

LMHN, Ltd.

Name of Audit Firm (print)

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



Signature

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

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



	A	B	C	D	E	F	G	H	I	J	K	L	M		
1	<b>FINANCIAL PROFILE INFORMATION</b>														
2															
3	<i>Required to be completed for school districts only.</i>														
4															
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)														
6															
7	<b>Tax Year 2021</b>			Equalized Assessed Valuation (EAV):					115,963,774						
8															
9	Educational			Operations & Maintenance			Transportation			Combined Total			Working Cash		
10	Rate(s): 0.029000			+ 0.005000			+ 0.002000			= 0.036000			0.005000		
11															
12															
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".														
14	<b>B. Results of Operations *</b>														
15															
16	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance					
17	10,768,381			9,866,251			902,130			5,284,542					
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.														
19															
20															
21	<b>C. Short-Term Debt **</b>														
22															
23	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates						
24	0		0		0		0		0						
25	Other		Total												
26	0		0												
27	** The numbers shown are the sum of entries on page 26.														
28															
29	<b>D. Long-Term Debt</b>														
30	Check the applicable box for long-term debt allowance by type of district.														
31															
32	<input type="checkbox"/>		a. 6.9% for elementary and high school districts,					16,003,001							
33	<input checked="" type="checkbox"/>		b. 13.8% for unit districts.												
34															
35	Long-Term Debt Outstanding:														
36															
37	c. Long-Term Debt (Principal only)		Acct												
38	Outstanding:.....		511		5,680,000										
39															
40															
41	<b>E. Material Impact on Financial Position</b>														
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. Attach sheets as needed explaining each item checked.														
43															
44															
45	<input type="checkbox"/>		Pending Litigation												
46	<input type="checkbox"/>		Material Decrease in EAV												
47	<input type="checkbox"/>		Material Increase/Decrease in Enrollment												
48	<input type="checkbox"/>		Adverse Arbitration Ruling												
49	<input type="checkbox"/>		Passage of Referendum												
50	<input type="checkbox"/>		Taxes Filed Under Protest												
51	<input type="checkbox"/>		Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
52	<input type="checkbox"/>		Other Ongoing Concerns (Describe & Itemize)												
53															
54	Comments:														
55															
56															
57															
58															
59															
60															
61															
62															

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

**ESTIMATED FINANCIAL PROFILE SUMMARY**  
Financial Profile Website

**District Name:** Central A & M CUD 21  
**District Code:** 11087021026  
**County Name:** Shelby

**1. Fund Balance to Revenue Ratio:**

Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)  
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)  
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)  
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

**Total** 5,284,542.00  
 10,768,381.00  
 0.00

**Ratio** 0.491  
**Score** 4  
**Weight** 0.35  
**Value** 1.40

**2. Expenditures to Revenue Ratio:**

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)  
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)  
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)  
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)  
 Possible Adjustment:

**Total** 9,866,251.00  
 10,768,381.00  
 0.00

**Ratio** 0.916  
**Score** 4  
**Adjustment** 0  
**Weight** 0.35  
**Value** 1.40

**3. Days Cash on Hand:**

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

**Total** 5,284,542.00  
 27,406.25

**Days** 192.82  
**Score** 4  
**Weight** 0.10  
**Value** 0.40

**4. Percent of Short-Term Borrowing Maximum Remaining:**

Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)  
 EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)

**Total** 0.00  
 3,548,491.48

**Percent** 100.00  
**Score** 4  
**Weight** 0.10  
**Value** 0.40

**5. Percent of Long-Term Debt Margin Remaining:**

Long-Term Debt Outstanding (P3, Cell H38)  
 Total Long-Term Debt Allowed (P3, Cell H32)

**Total** 5,680,000.00  
 16,003,000.81

**Percent** 64.50  
**Score** 3  
**Weight** 0.10  
**Value** 0.30

**Total Profile Score:** 3.90 \*

**Estimated 2023 Financial Profile Designation:** RECOGNITION

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

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

	Balance June 30, 2021	Receipts	Disbursements	Balance June 30, 2022
<b>ASSETS</b>				
Scholarships - Certificates of Deposit	\$ 43,944.63	\$ 174.78	\$ 67.74	\$ 44,051.67
Scholarships - Cash	50.00	33.79	-	83.79
Student Activities - Cash	202,586.73	300,848.14	276,244.84	227,190.03
<b>TOTAL ASSETS</b>	<b>\$ 246,581.36</b>	<b>\$ 301,056.71</b>	<b>\$ 276,312.58</b>	<b>\$ 271,325.49</b>
<b>RESERVED STUDENT ACTIVITY FUND BALANCES</b>				
Student Scholarships:				
M.A. Furr Mathias	\$ 15,742.94	\$ 47.23	\$ 47.23	\$ 15,742.94
Robert Dagner Memorial	50.00	33.79	-	83.79
J. Neal Jordan Memorial	6,829.60	20.51	20.51	6,829.60
Moweaqua Rotary Scholarship	6,726.73	33.73	-	6,760.46
Moweaqua Ambulance Scholarship	14,645.36	73.31	-	14,718.67
<b>Total Student Scholarships</b>	<b>\$ 43,994.63</b>	<b>\$ 208.57</b>	<b>\$ 67.74</b>	<b>\$ 44,135.46</b>
Organizations:				
High School:				
Art Club	\$ 13,092.64	\$ 8,976.10	\$ 5,565.88	\$ 16,502.86
Athletic Donations	14.34	-	-	14.34
Athletic Tournament	2,711.21	23,474.12	17,874.74	8,310.59
Band Club	2,932.10	100.00	649.39	2,382.71
Band Trip	10,190.80	-	-	10,190.80
Baseball	3,397.50	1,673.50	1,866.74	3,204.26
Boys Basketball	514.92	10,893.50	7,792.81	3,615.61
Boys Track	395.93	7,880.00	2,269.34	6,006.59
Cameo	1,283.52	1,478.93	1,307.10	1,455.35
Cheer	1,520.63	2,265.00	1,705.09	2,080.54
Chorus	11.78	-	-	11.78
Class of 2025	8,941.71	3,222.00	1,040.08	11,123.63
Class of 2024	5,276.80	4,076.00	1,627.22	7,725.58
Class of 2023	4,735.79	11,069.56	9,706.47	6,098.88
Class of 2021	-	-	-	-
Class of 2022	2,948.17	-	2,111.48	836.69
Concessions	799.88	7,228.95	7,115.97	912.86
Cross Country	81.16	-	-	81.16
Drama	40.00	52.36	-	92.36
FFA	20,209.99	47,032.39	47,774.64	19,467.74
FCLA	890.12	90.00	510.14	469.98
Football	4,373.03	18,661.00	12,581.26	10,452.77
General Activities	7,287.48	8,030.70	7,157.83	8,160.35
Girls Track	364.55	1,824.00	1,430.00	758.55
Softball	1,481.37	-	115.00	1,366.37
Volleyball	147.50	782.00	659.50	270.00
Girls Basketball	1,895.13	2,767.50	1,841.56	2,821.07
FFA Scholarship Fund	3,550.00	2,000.00	2,500.00	3,050.00
Jazz Band	1,276.01	-	-	1,276.01
Library	1,217.97	500.00	599.72	1,118.25
Greenhouse	14,992.00	8,804.55	8,351.61	15,444.94
Pom Poms	2,660.52	2,547.70	2,831.32	2,376.90
Raidercon	428.33	685.00	428.88	684.45
SADD	4,830.86	8,550.45	8,694.38	4,686.93
Scholastic Bowl	69.50	891.00	794.26	166.24

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

**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**

	Balance June 30, 2021	Receipts	Disbursements	Balance June 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
<b>Total High School</b>	<b>\$ 137,327.22</b>	<b>\$ 192,898.31</b>	<b>\$ 162,323.56</b>	<b>\$ 167,901.97</b>
<b>Junior High School:</b>				
General Activities	\$ 231.24	\$ 396.01	\$ 593.73	\$ 33.52
Athletics	77.94	-	-	77.94
Art	555.35	-	555.35	-
Cheer	515.90	-	515.90	-
Yearbook	3,239.08	498.86	417.46	3,320.48
Faculty KV Fund	828.26	848.00	1,137.94	538.32
Girls Basketball	682.00	-	-	682.00
Boys Basketball	371.87	-	-	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
<b>Total Junior High</b>	<b>\$ 34,397.54</b>	<b>\$ 93,926.95</b>	<b>\$ 94,526.58</b>	<b>\$ 33,797.91</b>
<b>Grade Schools:</b>				
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
<b>Total Grade School</b>	<b>\$ 30,861.97</b>	<b>\$ 14,022.88</b>	<b>\$ 19,394.70</b>	<b>\$ 25,490.15</b>
<b>Total Organizations</b>	<b>\$ 202,586.73</b>	<b>\$ 300,848.14</b>	<b>\$ 276,244.84</b>	<b>\$ 227,190.03</b>
<b>TOTAL RESERVED STUDENT ACTIVITY FUND BALANCES</b>	<b>\$ 246,581.36</b>	<b>\$ 301,056.71</b>	<b>\$ 276,312.58</b>	<b>\$ 271,325.49</b>

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

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

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

School District Name: Central A & M CUD 21  
 RCDT Number: 11087021026

Description	Funct. No.	Actual Expenditures, Fiscal Year 2022			Budgeted Expenditures, Fiscal Year 2023				
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	162,842		28,146	190,988	171,594		29,220	200,814
2. Special Area Administration Services	2330	0		0	0			0	0
3. Other Support Services - School Administration	2490	0		0	0			0	0
4. Direction of Business Support Services	2510	0		0	0			0	0
5. Internal Services	2570	2,434		0	2,434	2,830			2,830
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
<b>8. Totals</b>		165,276	0	28,146	193,422	174,424	0	29,220	203,644
<b>9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)</b>									5%

**CERTIFICATION**

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

  
 Signature of Superintendent  
 Dr. DeAnn Heck

October 17, 2022  
 Date

217-226-4042  
 Contact Telephone Number

Contact Name (for questions)

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

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

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



A	B	C	D	E	F	G	H	I	J	K
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b> School Code, Section 17-1.1 (Public Act 97-0357) Fiscal Year Ending June 30, 2022									
2	11-087-0210-26_AFR22 Central A & M CUD 21 Central A & M CUD 21 11087021026									
3	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.									
4	Check box if this schedule is not applicable.									
5	Indicate with an (X) if Deficit Reduction Plan is Required in the Budget									
6	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.									
7	(Limit text to 200 characters, for additional space use line 33 and 38)									
8	Service or Function (Check all that apply)									
9	Curriculum Planning									
10	Custodial Services									
11	Educational Shared Programs									
12	Employee Benefits									
13	Energy Purchasing									
14	Food Services									
15	Grant Writing									
16	Grounds Maintenance Services									
17	Insurance									
18	Investment Pools									
19	Legal Services									
20	Maintenance Services									
21	Personnel Recruitment									
22	Professional Development									
23	Shared Personnel									
24	Special Education Cooperatives	X	X	X						Macon-Pratt Special Education
25	STEM (science, technology, engineering and math) Program Offerings									
26	Supply & Equipment Purchasing									
27	Technology Services									
28	Transportation									
29	Vocational Education Cooperatives									
30	All Other Joint/Cooperative Agreements	X	X	X						Heartland Region
31	Other									
32	Additional space for Column (D) - Barriers to Implementation:									
33										
34										
35	Additional space for Column (E) - Name of LEA:									
36										
37										
38										
39										
40										
41										
42										
43										



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 <b>Central A&amp;M CUSD 21</b>	RCDT NUMBER <b>11-087-0210-26</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>065-025595</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM <b>LMHN, Ltd.</b> <b>900 N Webster St - PO Box 87</b> <b>Taylorville, IL 62568</b>	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i>  <b>406 E Colegrove</b> <b>Assumption, IL 62510</b>		E-MAIL ADDRESS: <u>lmhncpas@outlook.com</u>	
		NAME OF AUDIT SUPERVISOR <b>M. Adam Mathias</b>	
		CPA FIRM TELEPHONE NUMBER <b>217-824-9661</b>	FAX NUMBER <b>217-824-2415</b>

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

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

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

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

## SINGLE AUDIT INFORMATION CHECKLIST

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

## GENERAL INFORMATION

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

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

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

28. Audit opinions expressed in opinion letters match opinions reported in Summary.
29. All Summary of Auditor Results questions have been answered.
30. All tested programs and amounts are listed.
31. Correct testing threshold has been entered. (Title 2 CFR §200.518)  
Findings have been filled out completely and correctly (if none, mark "N/A").
32. Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format.
33. Finding completed for each Significant Deficiency and for each Material Weakness noted in opinion letters.
- n/a 34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
- n/a 35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).
- n/a 36. Questioned Costs have been calculated where there are questioned costs.
- n/a 37. Questioned Costs are separated by project year and by program (and sub-project, if necessary).
- n/a 38. Questioned Costs have been calculated for Interest Earned on Excess Cash on Hand.  
- Should be based on actual amount of interest earned  
- Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding
39. A CORRECTIVE ACTION PLAN, on the LEA's letterhead has been completed for each finding.  
- Including Finding number, action plan details, projected date of completion, name and title of contact person

Central A&M CUSD 21  
11-087-0210-26  
**RECONCILIATION OF FEDERAL REVENUES**  
Year Ending June 30, 2022  
Annual Financial Report to Schedule of Expenditures of Federal Awards

**TOTAL FEDERAL REVENUE IN AFR**

<u>Account Summary 7-9, Line 7</u>	Account 4000	\$	2,297,390
Flow-through Federal Revenues			
<u>Revenues 10-15, Line 115</u>	Account 2200		
Value of Commodities			
<u>ICR Computation 37, Line 11</u>			26,576
Less: Medicaid Fee-for-Service Program			
<u>Revenues 10-15, Line 266</u>	Account 4992		-
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$</b>	<b>2,323,966</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:


<b>ADJUSTED AFR FEDERAL REVENUES</b>	<b>\$</b>	<b>2,323,966</b>
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Total Current Year Federal Revenues Reported on SEFA:			
Federal Revenues	Column D	\$	2,323,967

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

Rounding	\$	(1)

<b>ADJUSTED SEFA FEDERAL REVENUE:</b>	<b>\$</b>	<b>2,323,966</b>
---------------------------------------	-----------	------------------

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

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Year 7/1/21-6/30/22 Pass through to Subrecipients (G)	Final Status (F)+(G)+(H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/21-6/30/22 (F)			
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 subrecipients from each Federal program. \$200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

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

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

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

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

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

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

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Year 7/1/21-6/30/22 Pass through to Subrecipients (F)	Year 7/1/21-6/30/22 Pass through to Subrecipients (G)	Final Status (E)(F)(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients (F)				
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	0			0	n/a
Subtotal - State Pandemic Electronic Benefit			0	614	0	614			614	n/a
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	0	16,741	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	98.778	2021-4991	3,925	3,672	12,111	0			12,111	n/a
Medicaid Matching - Admin Outreach	98.778	2022-4991	0	2,583	10,792	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).

The accompanying notes are an integral part of this schedule.

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

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

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

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

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

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

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Year 7/1/21-6/30/22 Pass through to Subrecipients (G)	Final Status (E)-(F)-(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 Pass through to Subrecipients (E)	Year 7/1/21-6/30/22 (F)			
Federal Communications Commission: Passed through USAC									
E-Rate	32.004	2021-4998	0	0	0		0	n/a	
E-Rate	32.004	2022-4998		67,530		67,530	67,530	67,530	n/a
Subtotal - E-Rate			0	67,530	0	67,530	67,530	67,530	
Total Federal Communications Commission			0	67,530	0	67,530	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		0	196,063	196,063
Title I - Low Income	84.010A	2022-4300		99,721		140,377	140,377	140,377	140,377
Subtotal - Title I - Low Income			112,448	183,336	196,063	140,377	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		19,932		20,917	20,917	20,917	20,917
Subtotal - Teacher Quality			23,900	19,932	23,900	20,917	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).

The accompanying notes are an integral part of this schedule.

- 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.
- 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)
- 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.

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



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

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (Last 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (E)-(F)-(G) (H)	Budget (I)
			Year	Year	Year	Year			
			7/1/20-6/30/21 (C)	7/1/21-6/30/22 (D)	7/1/20-6/30/21 (E)	7/1/21-6/30/22 (F)			
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 / Academic 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	250,883
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	5,677
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).

The accompanying notes are an integral part of this schedule.

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

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

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

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

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

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of these financial statements.

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

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Year 7/1/21-6/30/22 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients				
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.

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

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



**Central A&M CUSD 21**  
**11-087-0210-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2022**

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

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

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

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

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

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
10.555	Fresh Fruits and Vegetables (Nutrition Cluster)	5,347
10.555	Commodity Credit (Nutrition Cluster)	21,229
10.555	National School Lunch Program (Nutrition Cluster)	321,824
10.553	School Breakfast Program (Nutrition Cluster)	109,858
10.559	Summer Food Service Program (Nutrition Cluster)	0
84.425d	ESSER 1 Emergency Relief (COVID-19 Emergency Relief)	0
84.425d	ESSER 2 (COVID-19 Emergency Relief)	194,673
84.425u	ESSER 3 (COVID-19 Emergency Relief)	1,007,472
<b>Total Amount Tested as Major</b>		<b>\$1,660,403</b>

Total Federal Expenditures for 7/1/21-6/30/22 \$2,140,371

% tested as Major 77.58%

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

Auditee qualified as low-risk auditee?   YES  X  NO

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

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

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

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

Central A&M CUSD 21  
11-087-0210-26  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:<sup>11</sup>                      2022 - 001                      2. THIS FINDING IS:                       New                       Repeat from Prior Year?  
Year originally reported?                      6/30/2019

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

4. Condition  
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.

5. Context<sup>12</sup>  
Due to limited personnel resources available, the District was not able to segregate incompatible duties.

6. Effect  
By not segregating incompatible duties, the possibility exists that unintentional or intentional errors or irregularities could exist and not be promptly detected.

7. Cause  
Because the District has limited personnel resources, it is not possible to segregate incompatible duties.

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

9. Management's response<sup>13</sup>  
Due to their 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.

<sup>11</sup> A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 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.).

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

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

Central A&M CUSD 21  
11-087-0210-26  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS

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

3. Criteria or specific requirement  
The District is required by Illinois Compiled Statutes to operate within the confines of its budget.

4. Condition  
The District did not operate within the legal confines of its budget. Expenditures exceeded the budgeted amounts in the Educational, Operations and Maintenance, and Transportation Funds.

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

6. Effect  
Because the District did not operate within the legal confines of its budget, expenditures in excess of the budget constituted unauthorized spending.

7. Cause  
The District did not carefully consider all of its expenditures when preparing the annual budget.

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

9. Management's response<sup>13</sup>  
The District concurs with and will implement the auditor's recommendation.

<sup>11</sup> A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 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.).

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

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

Central A&M CUSD 21  
11-087-0210-26  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2022

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

1. FINDING NUMBER:<sup>14</sup> 2022 - 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<sup>15</sup> \_\_\_\_\_

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

11. Context<sup>17</sup> \_\_\_\_\_

12. Effect \_\_\_\_\_

13. Cause \_\_\_\_\_

14. Recommendation \_\_\_\_\_

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

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

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

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

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

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



Central A&M CUSD 21  
11-087-0210-26  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>  
Year Ending June 30, 2022

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> <sup>20</sup>
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.

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

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

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

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

# Central A & M Community Unit District 21

406 E. Colegrove  
Assumption, IL 62510

Dr. DeAnn M. Heck, Superintendent

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## 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.

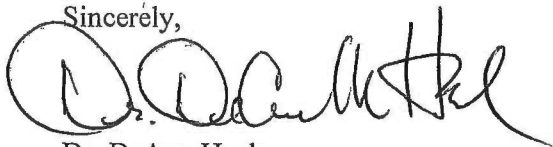
**Anticipated Date of Completion:** June 30, 2023.

**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,

A handwritten signature in black ink, appearing to read "Dr. DeAnn Heck". The signature is written in a cursive style with a large initial "D".

Dr. DeAnn Heck  
District Superintendent