## GENERAL PURPOSE ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2022

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Todd J. Anderson, C.P.A. Jamie L. Nichols, C.P.A. Robin L. Malloy, C.P.A.

## Pehlman & Dold, P.C.

## CERTIFIED PUBLIC ACCOUNTANTS

Joseph E. Pehlman, C.P.A. (1941-1984) Joseph B. Dold, C.P.A. (1953-2005) Robert E. Ritter, C.P.A., Retired J. Timothy Cravens, C.P.A., Retired Dorinda L. Fitzgerald, C.P.A., Retired

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## INDEPENDENT AUDITORS' REPORT

To the President and Board of Education Pawnee Community Unit School District No. 11 Pawnee, Illinois

## **Opinions**

We have audited the accompanying cash basis financial statements of Pawnee Community Unit School District No. 11, Pawnee, Illinois, which comprise the statement of assets and liabilities arising from cash transactions, of each fund as of June 30, 2022, and the related statement of revenues received, expenditures disbursed, other sources (uses) and changes in fund balance, statement of revenues received, and statement of expenditures disbursed - budget to actual, for each fund, for the year then ended, and the related notes to the financial statements.

## Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects, if any, of the valuation of fixed assets as noted in the "Basis for Qualified Opinion on Regulatory Basis of Accounting" paragraph, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of each fund of Pawnee Community Unit School District No. 11, Pawnee, Illinois, as of June 30, 2022, and their respective cash receipts and disbursements, and budgetary results for the year then ended, on the basis of the financial reporting provisions of 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" paragraph, 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 Pawnee Community Unit School District No. 11, Pawnee, Illinois, as of June 30, 2022, the changes in its financial position, or, where applicable, its cash flows for the year then ended.

## **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Pawnee Community Unit School District No. 11, Pawnee, Illinois and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for audit opinions.

## Basis for Qualified Opinion on Regulatory Basis of Accounting

The District does not maintain a formal record system for the general fixed asset account group as shown on the statement of assets and liabilities arising from cash transactions. Capital assets of the District, as of July 1, 1966, were calculated by School District officials in accordance with guidelines promulgated by the Illinois State Board of Education. These valuations have been adjusted for transactions since July 1, 1966, and have been recorded in the fixed asset group of accounts. We did not attempt to establish these values.

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

As described in Note 1, the financial statements are prepared by Pawnee Community Unit School District No. 11, Pawnee, Illinois, on the basis of the financial reporting provisions of 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 with the requirements of the Illinois State Board of Education. The effects on the financial statements of the variances between the regulatory basis of

accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

## 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 of 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.

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

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

In performing an audit in accordance with generally accepted auditing standards, 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 Pawnee
  Community Unit School District No. 11, Pawnee, Illinois' 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 Pawnee Community Unit School District No. 11, Pawnee, Illinois' ability to continue as a going concern for a reasonable period of time.

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

## Other Matters

## Other Information

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The supplementary schedules on pages 53 through 84, statistical section on pages 85 through 97 and the itemization schedule on page 98, supplementary information relative to pensions and other post-retirement benefits, and Schedule for Agency Funds are presented for the purposes of additional analysis and are not a required part of the financial statements of Pawnee Community Unit School District No. 11, Pawnee, Illinois. The accompanying 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 financial statements of Pawnee Community Unit School District No. 11. Such information, except for the average daily attendance figure, included in the computation of operating expense per pupil on page 86-87 and per capita tuition charges on page 88, and the supplementary information relative to pensions and other post-retirement benefits, is the responsibility of management and has been derived from and related directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole. The information on pages 86 through 87, and page 88, is propagated from information in the audited financial statements, but we take no responsibility for the accuracy of those calculations. The Report on Shared Services or Outsourcing on page 97 contains

unaudited information concerning prior, current, and future year expenditures which was provided by the District. The Administrative Cost Worksheet on pages 94 contains unaudited information concerning the current year budget which was provided by the District. The actual expenditure information on this page is fairly stated in all material respects in relation to the financial statements taken as a whole. The average daily attendance figure, included in the computation of operating expense per pupil on page 87 and per capita tuition charges on page 88, and the supplementary information relative to pensions and other post-retirement benefits, have not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

The accompanying consolidated year-end financial report (CYEFR), as required by the *Grant Accountability and Transparency Act (GATA), 30 ILCS 708* was subjected to auditing procedures applied by us in the audit of the June 30, 2022 financial statements and, in our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 1, 2022, on our consideration of Pawnee Community Unit School District No. 11, Pawnee, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Pawnee Community Unit School District No. 11, Pawnee, Illinois' 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 Pawnee Community Unit School District No. 11, Pawnee, Illinois' internal control over financial reporting and compliance.

Respectfully submitted,
Pahman 4 Jold, P.C.

PEHLMAN & DOLD, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

SPRINGFIELD, ILLINOIS

August 1, 2022

Todd J. Anderson, C.P.A. Jamie L. Nichols, C.P.A. Robin L. Malloy, C.P.A.

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

To the President and Board of Education Pawnee Community Unit School District No. 11 Pawnee, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Pawnee Community Unit School District No. 11, Pawnee, Illinois as of and for the year ended June 30, 2022, and the related notes to the financial statements, and have issued our report thereon dated August 1, 2022, which was adverse because financial statements are not prepared in accordance with accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated on the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. 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.

As described more fully in Note 1, Pawnee Community Unit School District No. 11 has prepared the aforementioned financial statements using accounting practices prescribed by the Illinois State Board of Education, which practices differ from accounting principles generally accepted in the United States of America.

## Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Pawnee Community Unit School District No. 11, Pawnee, Illinois' 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 Pawnee Community Unit School District No. 11, Pawnee, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of Pawnee Community Unit School District No. 11, Pawnee, Illinois' internal control.

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

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

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Pawnee Community Unit School District No. 11, Pawnee, Illinois' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

## Purpose of this Report

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

Respectfully submitted,

PEHLMAN & DOLD, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

Peniman & Oold, P.C.

SPRINGFIELD, ILLINOIS

August 1, 2022

Todd J. Anderson, C.P.A. Jamie L. Nichols, C.P.A. Robin L. Malloy, C.P.A.

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

To the President and Board of Education Pawnee Community Unit School District No. 11 Pawnee, Illinois

## Report on Compliance for Each Major Federal Program

## Opinion on Each Major Federal Program

We have audited Pawnee Community Unit School District No. 11, Pawnee, Illinois' compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Pawnee Community Unit School District No. 11, Pawnee, Illinois' major federal programs for the year ended June 30, 2022. Pawnee Community Unit School District No. 11, Pawnee, Illinois' 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, Pawnee Community Unit School District No. 11, Pawnee, Illinois, compiled, 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 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 Pawnee Community Unit School District No. 11, Pawnee, Illinois 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 Pawnee Community Unit School District No. 11, Pawnee, Illinois' compliance with the compliance requirements referred to above.

## Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Pawnee Community Unit School District No. 11, Pawnee, Illinois' 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 to express an opinion on Pawnee Community Unit School District No. 11, Pawnee, Illinois' 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 a material noncompliance 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. 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 based on the report on

compliance about Pawnee Community Unit School District No. 11, Pawnee, Illinois' 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
  Pawnee Community Unit School District No. 11, Pawnee, Illinois' compliance with the compliance requirements
  referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Pawnee Community Unit School District No. 11, Pawnee, Illinois' 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 Pawnee Community Unit School District No. 11, Pawnee, Illinois'
  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 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 in internal control over compliance. 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.

Respectfully submitted,

PEHLMAN & DOLD, P.C. CERTIFIED PUBLIC ACCOUNTANTS

entman+ Oold, P.C.

SPRINGFIELD, ILLINOIS

August 1, 2022

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

			N N	SIAIEMENI OF POSITION AS OF JUNE 30, 2022	SILION AS O	r JUNE 30, 20,	7,		:	
34353V		(10)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)
(Enter Whole Dollars)	Acct.	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
CURRENT ASSETS (100)										
Cash (Accounts 111 through 115) 1		6,262,796	979,355	80,525	212,570	186,344	520,971	164,985	252,765	35,246
Investments	120	717,649			215,647			882,230		200,884
Taxes Receivable	130									
Interfund Receivables	140									
Intergovernmental Accounts Receivable	150									
Other Receivables	160									
Inventory	170									
Prepaid Items	180	7,889								
Other Current Assets (Describe & Itemize)	190									
Total Current Assets		6,988,334	979,355	80,525	428,217	186,344	520,971	1,047,215	252,765	236,130
CAPITAL ASSETS (200)										
Works of Art & Historical Treasures	210									
Land	220									
Building & Building Improvements	230									
Site improvements & infrastructure	240									
Capitalized Equipment	250									
Construction in Progress	260									
Amount Available in Debt Service Funds	340									
Amount to be Provided for Payment on Long-Term Debt	350									
Total Capital Assets										
CURRENT LIABILITIES (400)										
Interfund Payables	410									
Intergovernmental Accounts Payable	420									
Other Payables	430									
Contracts Payable	440									
Loans Payable	460								1	
Salaries & Benefits Payable	470									
Payroll Deductions & Withholdings	480									
Deferred Revenues & Other Current Liabilities	490									
Due to Activity Fund Organizations	493									
Total Current Liabilities		0	0	0	0	0	0	0	0	0
LONG-TERM LIABILITIES (500)										
Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
Total Long-Term Liabilities										
Reserved Fund Balance	714	868'9				43,468	520,971			236,130
Unreserved Fund Balance	730	6,981,436	979,355	80,525	428,217	142,876		1,047,215	252,765	
Investment in General Fixed Assets									,	;
Total Liabilities and Fund Balance		6,988,334	979,355	80,525	428,217	186,344	520,971	1,047,215	252,765	236,130
ASSETS /LIABILITIES for Student Activity Funds										Agreement and a second and a second and
CURRENT ASSETS (100) for Student Activity Funds										•
Student Activity Fund Cash and Investments	126	200,929								
Total Student Activity Current Assets For Student Activity Funds		200,929								
CURRENT LIABILITIES (400) For Student Activity Funds										
Total Current Liabilities For Student Activity Funds		0								
Reserved Student Activity Fund Balance For Student Activity Funds	715	200,929								
Total Student Activity Liabilities and Fund Balance For Student Activity Funds	nds	200,929								

Total ASSETS /LIABILITIES District with Student Activity Funds

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

		(10)	(20)	(30)	(40)	(20)	(09)	(02)	(80)	(06)
ASSETS (Enter Whole Dollars)	Acct.	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Total Current Assets District with Student Activity Funds Total Capital Assets District with Student Activity Funds		7,189,263	979,355	80,525	428,217	186,344	520,971	1,047,215	252,765	236,130
CURRENT LIABILITIES (400) District with Student Activity Funds										
Total Current Liabilities District with Student Activity Funds		0	0	0	0	.0	0	0	0	0
LONG-TERM LIABILITIES (500) District with Student Activity Funds										
Total Long-Term Liabilities District with Student Activity Funds										
Reserved Fund Balance District with Student Activity Funds	714	207,827	0	0	0	43,468	520,971	0	0	236,130
Unreserved Fund Balance District with Student Activity Funds	730	6,981,436	979,355	80,525	428,217	142,876	0	1,047,215	252,765	0
Investment in General Fixed Assets District with Student Activity Funds Total Liabilities and Fund Balance District with Student Activity Funds		7,189,263	979,355	80,525	428,217	186,344	520,971	1,047,215	252,765	236,130

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

Account Groups				
		Account Grouns	i	

Care   Care	Activity Funds  Activity Funds	ASSETS			Account Groups	sdno
120 130 140 150 150 160 170 180 190 0 220 230 240 240 240 240 240 240 240 24	120 130 130 140 150 150 150 150 160 1732,255 120 1564,704 1564,704 140 140 140 140 140 140 140 140 140 1	(Enter Whole Dollars)		Agency Fund		eneral Long-Term
120 130 140 150 160 170 180 180 180 190 0 210 68,728 220 230 240 240 240 240 240 240 240 24	120 130 140 140 150 150 160 170 180 180 180 180 180 180 180 180 180 18					Debt De
120 140 140 150 150 150 160 170 180 190 0 190 0 12,122,911 0 12,122,911 0 12,122,911 0 12,122,911 0 12,122,911 0 12,122,911 0 12,122,911 0 12,122,911 0 12,122,911	120 130 140 150 150 160 170 180 180 180 180 180 180 180 180 180 18	CURRENT ASSETS (100)				
120 130 140 150 160 170 180 190 0 220 220 240 250 250 250 250 250 250 260 260 410 420 430 430 430 430 430 430 430 43	120 130 140 140 150 150 180 0 180 0 0 173,255 250 250 250 260 340 420 420 420 420 420 420 420 430 430 430 430 430 430 431 0 12,122,911 0 12,122,911 0 12,122,911 0 12,122,911 0 12,122,911 0 12,122,911 0 12,122,911					4
130 140 150 160 170 180 180 190 0 220 220 230 240 250 240 340 410 410 420 430 440 460 470 480 490 490 490 490 490 490 490 49	130 140 150 150 150 150 160 170 180 210 220 240 240 260 1,564,204 260 420 420 420 420 420 420 420 420 420 42	Cash (Accounts 111 through 113)				
140 150 150 160 170 180 0 180 0 180 0 190 0 220 220 230 240 240 340 410 410 420 420 420 420 420 420 420 420 420 42	130 140 150 150 160 170 180 0 190 0 190 0 88,728 240 240 240 340 410 420 440 460 470 480 490 490 490 490 490 490 490 490 490 49	Investments	120			
140 150 150 160 170 180 220 220 240 240 240 240 240 240 240 24	140 150 150 160 170 180 180 190 0 120 68,728 220 68,728 240 240 260 250 1,564,204 240 240 440 440 440 440 440 440 440	Taxes Receivable	130			
150 160 170 180 180 190 0 120 68,728 230 9,757,724 240 260 340 340 410 420 420 430 440 460 470 480 490 490 490 714 714 730 12,122,911 0 12,122,911 0 12,122,911 0 12,122,911 12,122,911	150 160 170 180 180 190 0 180 220 220 240 240 260 340 340 410 420 420 420 420 420 420 430 430 430 430 430 430 430 430 430 43	Interfund Receivables	140			
150 170 180 180 190 0 220 220 230 240 240 260 340 350 410 420 420 420 420 420 420 420 420 420 42	150 170 180 180 190 0 190 0 1210 220 220 220 220 220 220 220 220	Intergovernmental Accounts Receivable	150			
170 180 180 190 0 210 68,728 240 240 340 340 410 410 420 440 480 490 490 493 0 12,122,911 714 714 734 736 12,122,911 0 12,122,911 0 12,122,911 0 12,122,911	170 180 180 190 0 210 68,728 220 220 230 340 1,564,204 240 240 240 410 410 420 420 420 430 430 430 430 430 430 430 430 430 43	Other Receivables	160			
180  190  210  220  230  340  The bet 350  410  420  420  420  420  420  480  480  48	180  190  0  210  68,728  220  240  732,255  250  410  410  420  420  430  430  430  430  430  43	Inventory	170			
190 0 210 68,728 220 9,757,724 240 732,255 250 1,564,204 260 340 410 420 440 440 460 490 490 490 490 714 714 734 730 12,122,911 0 12,122,911 ctivity Funds	190 0  210 68,728 220 68,728 230 9,757,724 240 732,255 250 1,564,204 260 1,564,204 420 420 420 420 420 420 420 420 430 430 430 731 734 734 12,122,911 C 12,122,911 Ctivity Funds 126	Prepaid Items	180			
210 68,728 220 9,757,724 240 732,555 250 1,564,204 260 350 1,564,204 420 420 420 440 440 440 460 470 420 490 490 490 490 490 490 712,122,911 714 730 12,122,911 Ctivity Funds	210 68,728 220 9,727,724 240 1,564,204 250 1,564,204 260 1,564,204 410 12,122,911 410 420 440 440 440 440 480 12,122,911 Cutify Funds 126	Other Current Assets (Describe & Itemize)	190			
210 68,728 220 9,757,724 240 732,255 250 1,564,204 260 1,564,204 410 420 420 420 420 420 430 490 490 490 490 731 734 734 734 736 12,122,911 0 12,122,911 cenue, Other) 511 0 12,122,911 cenue, other) 734 736 737 737 738	210 68,728 220 9,757,724 240 732,255 250 1,564,204 260 340 410 420 440 440 480 480 490 490 491 714 714 714 714 714 7156 716 717 714 718 718 718 718 718 718 718 718 718 718	Total Current Assets		0		
210 68,728 220 9,757,724 240 732,255 250 1,564,204 260 1,564,204 410 420 420 420 420 420 420 420 430 490 490 490 714 714 714 714 716 7174 718 7174 718 7174 718 718 7174 718 718 718 718 718 718 718 718 718 718	210 68,728 220 9,727,724 240 732,255 250 1,564,204 260 340 410 410 420 430 430 430 430 430 430 430 430 430 43	CAPITAL ASSETS (200)				
220 68,728 230 9,757,724 240 732,255 250 1,564,204 260 1,564,204 400 420 420 420 420 420 420 420 430 490 490 490 714 714 714 730 12,122,911 0 12,122,911 cctivity Funds	220 68,728 230 9,757,724 240 732,255 256 1,564,204 260 1,564,204 260 1,264,204 240 420 440 420 480 480 480 480 490 70 714 714 714 0 12,122,911 Cutivity Funds 126	Works of Art & Historical Treasures	210			
230 9,757,724 240 732,255 250 1,564,204 260 1,564,204 340 12,122,911 410 420 430 440 480 490 490 490 490 714 714 714 730 12,122,911 Cuthyty Funds	230 9,757,724 240 732,255 250 1,564,204 260 1,564,204 260 1,264,204 410 12,122,911 venue, Other) 511 0 12,122,911 ctivity Funds 126 126	puer	220		68,728	
240 732,255 250 1,564,204 260 1,564,204 340 12,122,911 410 420 440 480 480 480 490 490 714 714 714 714 730 12,122,911 6thity Funds	240 732,255 250 1,564,204 260 340 340 410 410 420 420 420 420 480 480 490 490 490 714 714 714 714 714 715 714 718 718 718 718 718 718 718 718 718 718	Building & Building Improvements	230		9,757,724	
250 1,564,204 260 340 340 350 12,122,911 410 420 440 480 490 490 493 0 12,122,911 0 12,122,911 ctivity Funds	250 1,564,204 260 340  m Debt 350 12,122,911  410 420 440 460 470 480 490 490 490 714 714 714 714 715 714 718 718 718 718 718 718 718 718 718 718	Site Improvements & Infrastructure	240		732,255	
260 340 m Debt 350 12,122,911 410 420 420 440 480 490 490 493 0 12,122,911 crivity Funds	260  m Debt 350  12,122,911  410  420  430  430  470  480  490  490  490  491  714  714  714  714  715  112,122,911  0 12,122,911  ctivity Funds  126	Capitalized Equipment	250		1,564,204	
340 m Debt 350 12,122,911 410 420 430 440 480 480 499 0 12,122,911 0 12,122,911 0 12,122,911 ctivity Funds	340 m Debt 350 12,122,911 410 420 430 470 480 490 490 493 0 12,122,911 ctivity Funds 126	Construction in Progress	790			
m Debt 350 12,122,911 410 420 430 440 460 470 480 490 493 0 12,122,911 0 12,122,911 ctivity Funds	m Debt 350 12,122,911 410 420 430 440 460 470 480 490 491 714 714 714 Ctivity Funds 12,122,911 0 12,122,911 ctivity Funds	Amount Available in Debt Service Funds	340			80,525
12,122,911 410 420 430 440 460 470 480 490 499 493 0 12,122,911 ctivity Funds	12,122,911 410 420 430 440 460 470 480 493 0 12,122,911 0 12,122,911 0 12,122,911 126	Amount to be Provided for Payment on Long-Term Debt	350			102,475
410 420 430 440 460 470 480 490 493 0 714 714 730 12,122,911 crivity Funds	410 420 420 430 440 460 470 480 499 499  714 714 714 714 715 714 715 714 716 714 716 714 718 718 719 714 719 714 710 714 716 717 714 717 717 717 718 717 718 718 719 719 719 719 719 719 719 719 719 719	Total Capital Assets			12,122,911	183,000
410 420 440 460 470 480 490 493 0 714 714 730 12,122,911 ctivity Funds	410 420 420 440 460 470 480 493 0 493 0 714 714 714 730 12,122,911 0 12,122,911 art Arthity Funds 126	CURRENT LIABILITIES (400)				
420 430 440 460 470 480 493 0 493 0 714 714 730 12,122,911 ctivity Funds	420 430 440 460 470 480 490 493 0 493 0 714 714 730 12,122,911 0 12,122,911 art article Funds 126	interfund Payables	410			
430 440 440 440 480 480 493 0 714 714 730 12,122,911 ctivity Funds 126	430 440 440 440 470 480 490 493 0 714 714 730 12,122,911 ctivity Funds 126	Intergovernmental Accounts Payable	420			
440 460 470 480 490 493 0 714 714 730 12,122,911 ctivity Funds	440 460 470 480 490 493 0 714 714 730 12,122,911 ctivity Funds 126	Other Payables	430			
460 470 480 480 490 493 0 714 714 730 12,122,911 ctivity funds	460 470 480 490 493 0 714 714 730 12,122,911 ctivity Funds 126	Contracts Payable	440			
470 480 490 493 0 714 714 730 12,122,911 Crivity Funds	470 480 490 493 0 714 714 730 12,122,911 Activity Funds 126	Loans Payable	460			
480 490 493 0 714 730 12,122,911 Crivity Funds	480 490 493 0 714 730 12,122,911 0 12,122,911 0 12,122,911 126	Salaries & Benefits Payable	470			
490 493 0 704 714 730 12,122,911 Crivity Funds	490 493 0 714 730 12,122,911 0 12,122,911 0 12,122,911 126	Payroll Deductions & Withholdings	480			
493 0  venue, Other) 5.11  7.14  730  12,122,911  vctivity Funds  126	493 0 venue, Other) 511 714 730 12,122,911 0 12,122,911 Activity Funds 126	Deferred Revenues & Other Current Liabilities	490			
0  714  730  12,122,911  Activity Funds  126	0  renue, Other) 511  714  730  12,122,911  Activity Funds  126	Due to Activity Fund Organizations	493			
venue, Other) 511 714 730 12,122,911 0 12,122,911 Activity Funds 126	venue, Other) 511 714 730 12,122,911 C 12,122,911 ctivity Funds 126	Total Current Liabilities		0		
venue, Other) 5.11 7.14 7.30 12,122,911 0 12,122,911 Activity Funds 1.26	venue, Other) 511 714 730 12,122,911 C 12,122,911 Activity Funds 126	LONG-TERM LIABILITIES (500)				
714 730 12,122,911 0 12,122,911 Activity Funds	714 730 12,122,911 0 12,122,911 Activity Funds 126	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			183,000
714 730 12,122,911 0 12,122,911 Activity Funds	714 730 12,122,911 0 12,122,911 ctivity Funds 126	Total Long-Term Liabilities				183,000
730 12,122,911 0 12,122,911 ctivity Funds	730 12,122,911 0 12,122,911 ctivity Funds 126	Reserved Fund Balance	714			
12,122,911 0 12,122,911 Activity Funds 126	12,122,911 0 12,122,911 vctivity Funds 126	Unreserved Fund Balance	730			
0 12,122,911  ketivity Funds 126	C 12,122,911 Activity Funds 126	Investment in General Fixed Assets			12,122,911	
kctivity Funds	ictivity Funds	Total Liabilities and Fund Balance		0		183,000
	lant & stinitu Francis	ASSETS /LIABILITIES for Student Activity Funds				
	Condent Activity France	CURRENT ASSETS (100) for Student Activity Funds				
	Tabal Beidand Addition from the Cart Stretart Betinity Brinds	Student Activity Fund Cash and Investments	126			

Total ASSETS /LIABILITIES District with Student Activity Funds

Total Current Liabilities For Student Activity Funds
Reserved Student Activity Fund Balance For Student Activity Funds
715

CURRENT LIABILITIES (400) For Student Activity Funds

Total Student Activity Liabilities and Fund Balance For Student Activity Funds

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

			Account Groups	Groups	
ASSETS (Enter Whole Dollars)	Acct.	Agency Fund	General Fixed Assets	General Long-Term Debt	
Total Current Assets District with Student Activity Funds		0			
Total Capital Assets District with Student Activity Funds			12,122,911	183,000	
CURRENT LIABILITIES (400) District with Student Activity Funds					
Total Current Liabilities District with Student Activity Funds		0			
LONG-TERM LIABILITIES (500) District with Student Activity Funds					
Total Long-Term Liabilities District with Student Activity Funds				183,000	
Reserved Fund Balance District with Student Activity Funds	714	0			
Unreserved Fund Balance District with Student Activity Funds	730	0			
Investment in General Fixed Assets District with Student Activity Funds			12,122,911		
Total Liabilities and Fund Balance District with Student Activity Funds		0	12,122,911	183,000	

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

212,089 0 43,367 43,367 43,367 212,089 212,089 (168,722) Fire Prevention & Safety (06) 714,874 255,960 620,269 0 714,874 714,874 364,309 620,269 94,605 (80) Tort 43,631 0 43,631 43,631 43,631 Working Cash (70) 579,561 422,300 422,300 157,261 0 o 50,000 422,300 529,561 Capital Projects (99) Municipal Retirement/Social 0 298,721 298,721 132,691 163,777 296,468 2,253 298,721 296,468 (20) (179,030) 248,765 248,765 53,000 53,000 74,476 427,795 427,795 427,795 Transportation <del>(</del>0€ 0000 0 185,265 185,265 3,813 189,078 189,078 189,078 185,265 Debt Services (30 676,163 542,516 542,516 542,516 133,647 200 500 676,163 676,163 Operations & 19,557 19,557 663,613 914,730 984,301 1,541,284 8,985,459 1,541,284 10,526,743 3,792,064 648,236 5,424,601 6,965,885 3,560,858 Educational (10) Acct # 7120 7140 7210 7220 7230 7300 7400 7500 7500 7500 7500 7900 2000 7150 7160 3000 3998 4180 7110 7170 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT Transfer to Debt Service Fund to Pay Interest on Revenue Bonds Transfer to Debt Service to Pay Principal on GASB 87 Leases 13 Description (Enter Whole Dollars) Transfer to Debt Service to Pay Interest on GASB 87 Leases 13 Transfer to Debt Service to Pay Principal on Revenue Bonds Disbursements/Expenditures for "On Behalf" Payments Receipts/Revenues for "On Beholf" Poyments Payments to Other Districts & Governmental Units PERMANENT TRANSFER FROM VARIOUS FUNDS Transfer from Capital Project Fund to O&M Fund Abolishment of the Working Cash Fund 12 Total Direct Disbursements/Expenditures Abatement of the Working Cash Fund Sale or Compensation for Fixed Assets Transfer of Working Cash Fund Interest Other Sources Not Classified Elsewhere Total Disbursements/Expenditures Total Direct Receipts/Revenues OTHER SOURCES OF FUNDS (7000) Transfer to Capital Projects Fund Total Other Sources of Funds DISBURSEMENTS/EXPENDITURES OTHER SOURCES/USES OF FUNDS Accrued Interest on Bonds Sold Total Receipts/Revenues SALE OF BONDS (7200) Principal on Bonds Sold Premium on Bonds Sold Transfer Among Funds ISBE Loan Proceeds Transfer of Interest RECEIPTS/REVENUES Community Services FEDERAL SOURCES Support Services LOCAL SOURCES STATE SOURCES Debt Service Instruction Fund 5

OTHER USES OF FUNDS (8000)

# 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

		(01)	(20)	(30)	(40)	(05)	(09)	(02)	(98)	(06)
Description (Enter Whole Dollars)	Acet #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)		:				Second				
Abolishment or Abatement of the Working Cash Fund 12	8110							0		
Transfer of Working Cash Fund Interest	8120							19,557		
Transfer Among Funds Transfer of Interest	8130									
Transfer from Capital Project Fund to O&M Fund	8150						0			
Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160									0
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service										1
Fund S	0/19									0
Taxes Pledged to Pay Principal on GASB 87 Leases 13	8410									
Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8420									
Other Revenues Pledged to Pay Principal on GASB 87 Leases	8430	i								
Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases— Taxee Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8510	ž								
Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases <sup>23</sup>	8520									
Other Revenues Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8530									
Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases 13	8540									
Taxes Pledged to Pay Principal on Revenue Bonds	8610									
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
Taxes Pledged to Pay Interest on Revenue Bonds	8710									
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
Taxes Transferred to Pay for Capital Projects	8810									
Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
Other Revenues Pledged to Pay for Capital Projects	8830									
Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
Other Uses Not Classified Elsewhere	8990	•	•	•	¢	•	(	, i	c	c
Total Other Uses of Funds		0	0	5	0	o (	<b>&gt;</b> (	19,557	<b>&gt;</b> (	<b>.</b>
Total Other Sources/Uses of Funds		19,557	200	0	53,000	0	o ·	(/ss'sr)	0	>
Expenditures/Disbursements and Other Uses of Funds		3,580,415	134,147	3,813	(126,030)	2,253	157,261	24,074	94,605	(168,722)
Fund Balances without Student Activity Funds - July 1, 2021		3,407,919	845,208	76,712	554,247	184,091	363,710	1,023,141	158,160	404,852
Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
Fund Baiances without Student Activity Funds - June 30, 2022		6,988,334	979,355	80,525	428,217	186,344	520,971	1,047,215	252,765	236,130
Student Activity Fund Balance - July 1, 2021		193,301	ACO Acoustic and a							
RECEIPTS/REVENUES -Student Activity Funds										
Total Student Activity Direct Receipts/Revenues  DIGREBATS/EXPENDITLIRES - Students Activity Funds	1799	349,120								
Total Student Activity Disbursements/Expenditures	1999	341,492								
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		7,628								
Student Activity Fund Balance - June 30, 2022		200,929								
RECEIPTS/REVENUES (with Student Activity Funds)										
LOCAL SOURCES 1	1000	7,744,601	676,163	189,078	174,289	298,721	529,561	43,631	714,874	43,367

## $13\,$ The notes to the financial statements are an integral part of this statement.

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

		(10)	(02)	(30)	(40)	(20)	(09)	(70)	(80)	(06)
Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	11,635	0		0	0			7	
STATE SOURCES	3000	663,613	0	0	74,476	0	50,000	0	0	0
FEDERAL SOURCES	4000	914,730	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		9,334,579	676,163	189,078	248,765	298,721	579,561	43,631	714,874	43,367
Receipts/Revenues far "On Behalf" Payments	3698	1,541,284	0	0	0	0	0		0	0
Total Receipts/Revenues		10,875,863	676,163	189,078	248,765	298,721	579,561	43,631	714,874	43,367
DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
Instruction	1000	4,133,556				132,691				
Support Services	2000	984,301	542,516		427,795	163,777	422,300		364,309	212,089
Community Services	3000	0	0		0	. 0				
Payments to Other Districts & Governmental Units	4000	648,236	0	0	0	0	0		0	0
Debt Service	2000	0	0	185,265	0	0			0	0
Total Direct Disbursements/Expenditures		5,766,093	542,516	185,265	427,795	296,468	422,300		650,269	212,089
Disbursements/Expenditures for "On Behalf" Payments	4180	1,541,284	0	0	0	0	0		0	0
Total Disbursements/Expenditures		7,307,377	542,516	185,265	427,795	296,468	422,300		650,269	212,089
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures	m	3,568,486	133,647	3,813	(179,030)	2,253	157,261	43,631	94,605	(168,722)
OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
OTHER SOURCES OF FUNDS (7000)										
Total Other Sources of Funds		19,557	200	0	53,000	0	0	0	0	0
OTHER USES OF FUNDS (8000)										
Total Other Uses of Funds		0	0	0	0	0	0	19,557	0	0
Total Other Sources/Uses of Funds		19,557	200	0	53,000	0	0	(19,557)	0	0
Fund Balances (All sources with Student Activity Funds) - June 30, 2022		7,189,263	979,355	80,525	428,217	186,344	520,971	1,047,215	252,765	236,130

			FOR T	FOR THE YEAR ENDING JUNE 30, 2022	ING JUNE 30	, 2022				
		(10)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)
Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Transportation Retirement/Social Capital Projects Canada	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)						Annae				
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100			:						
Designated Purposes Levies (1110-1120) 7		1,595,871	433,660	189,077	173,464	82,434		43,366	695,243	43,367
Leasing Purposes Levy	1130	14,251								
Special Education Purposes Levy FICA/Medicare Only Purposes Levies	1140	34,705				147 095				
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies (Describe & Itemize)	1190	1,044,027	433 660	100 001	173 ACA	900	c	33268	505 343	13 367
lotal Ad Valorem laxes Levied by District	1300	1,044,027	433,000	//0/601	#0#/C/T	676,677	Þ	43,300	647,649	195,54
MACHINE Home Drivilege Tay	1210									
Payments from Local Housing Authorities	1220									
Corporate Personal Property Replacement Taxes	1230	5,602,358	242,500			69,190				
Other Payments in Lieu of Taxes (Describe & Itemize)	1290			(	•	4	•	•	,	•
Total Payments in Lieu of Taxes		5,602,358	242,500	0	0	69,190	0	0	0	0
TUITION	1300									
Regular - Tuition from Pupils or Parents (in State)	1311	6,939								
Regular - Lutton from Other Districts (in State)	1312									
Regular - Tuttion from Other Sources (Out of State)	1314									
Summer Sch - Tuition from Pupils or Parents (In State)	1321									
Summer Sch - Tuition from Other Districts (In State)	1322									
Summer Sch - Tuition from Other Sources (In State)	1323									
Summer Sch - Tuition from Other Sources (Out of State)	1324									
CTE - Tuition from Pupils or Parents (in State)	1331									
C.E Justion from Other Districts (in State)	1332									
CTE - Tuition from Other Sources (Out of State)	1334									
Special Ed - Tuition from Pupils or Parents (in State)	1341									
Special Ed - Tuition from Other Districts (In State)	1342									
Special Ed - Tuition from Other Sources (In State)	1343									
Special Ed - Turtion from Other Sources (Out of State)	1344									
Adult - Luttion from Pupils of Parents (in State)	1357									
Adult - Tuition from Other Sources (In State)	1353									
Adult - Tuition from Other Sources (Out of State)	1354									
Total Tuition		6,939								
TRANSPORTATION FEES	1400									
Regular -Transp Fees from Pupils or Parents (In State)	1411									
Regular - Transp Fees from Other Districts (in State)	1412									
Regular - Transp Fees from Other Sources (in State)	1413									
Regular - Transp Fees from Co-curricular Activities (in State)	1415									
regulal Hansp rees Hour Other Sources (Out or state)	1421									
Summer Sch - Transo Fees from Other Districts (in State)	1422									
Summer Sch - Transp. Fees from Other Sources (In State)	1423									
Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
CTE - Transp Fees from Pupils or Parents (in State)	1431									
CTE - Transp Fees from Other Districts (in State)	1432									
CTE - Transp Fees from Other Sources (In State)	1433									
CTE - Transp Fees from Other Sources (Out of State)	1434									
Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
Special Ed - Transpitees from Other Districts (in State)	1442									
יאראינים ויידי איני איני איני איני איני איני איני	:									

		(10)	(20)	(30)	(40)	(50)	(09)	(20)	(80)	(06)	
Description (Enter Whole Dollars)	Acct #	Educational	Operations &	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention &	
			Walntenance			Security				Sarety	
Special Ed - Transp Fees from Other Sources (Out of State)	1444										
Adult - Transp Fees from Pupils or Parents (in State)	1451										
Adult - Transp Fees from Other Districts (In State)	1452										
Adult - Transp Fees from Other Sources (In State)	1453										
Adult - Transp Fees from Other Sources (Out of State)	1454										
Total Transportation Fees					0						
EARNINGS ON INVESTMENTS	1500										
Interest on investments	1510	28,523	m	-	-	2		265	.,	22	
Gain or Loss on Sale of Investments	1520										
Total Earnings on investments		28,523	<b>m</b>	#	7	2	0	265	0,	5	
FOOD SERVICE	1600										
Sales to Pupils - Lunch	1611	3,507									
Sales to Pupils - Breakfast	1612										
Sales to Pupils - A la Carte	1613	96									
Sales to Pupils - Other (Describe & Itemize)	1614										
Sales to Adults	1620	998									
Other Food Service (Describe & Itemize)	1690	620									
Total Food Service		5,089									
DISTRICT/SCHOOL ACTIVITY INCOME	1700										
Admissions - Athletic	1711	16,276									
Admissions - Other (Describe & Itemize)	1719										
Fees	1720	10,375									
Book Store Sales	1730										
Other District/School Activity Revenue (Describe & Itemize)	1790										
Student Activity Funds Revenues	1799	349,120									
Total District/School Activity Income (without Student Activity Funds)		26,651	0								
Total District/School Activity Income (with Student Activity Funds)		375,771									
TEXTBOOK INCOME	1800										
	1811	56,340									
Rentals - Summer School Textbooks	1812										
Rentals - Adult/Continuing Education Textbooks	1813										
Rentals - Other (Describe & Itemize)	1819										
Sales - Regular Textbooks	1821										
Sales - Summer School Textbooks	1822										
Sales - Adult/Continuing Education Textbooks	1823										
Sales - Other {Describe & Itemize}	1829										
Other (Describe & Itemize)	1890										
Total Textbook Income		56,340									
OTHER REVENUE FROM LOCAL SOURCES	1900										
Rentals	1910										
Contributions and Donations from Private Sources	1920						12,500				
Impact Fees from Municipal or County Governments	1930										
Services Provided Other Districts	1940										
Refund of Prior Years Expenditures	1950										
Payments of Surplus Moneys from TIF Districts	1960										
Drivers' Education Fees	1970	1,125									
Proceeds from Vendors' Contracts	1980										
School Facility Occupation Tax Proceeds	1983	1					517,061				
Payment from Other Districts	1991	/0//									
Sale of Vocational Projects	1997										
Other Local Fees (Describe & Itemize)	1993	5,025									
Other Local Revenues (Describe & Itemize)	1999	7,897	•	•	824	,	4		19,626		
Total Other Revenue from Local Sources		41,754	5		478	0	195,826	Þ	19,626	>	
וסגמו הפכנונוס הפיפונוס ווסוון בסגמו שמחיכה (שניווסני שנתפנוני הנושוא בשנים (ביווא בשנים)	1000	7,395,481	676,163	189,078	174,289	298,721	529,561	43,631	714,874	43,367	

		;	ב ב	FOR THE TEAK ENDING JUNE 30, 2022	JING JUNE 3C	, 2022					
		(10)	(20)	(30)	(40)	(50) Minicipal	(60)	(0/)	(0 <b>8</b> )		(96)
Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/Social	Capital Projects	Working Cash	Tort		Fire Prevention & Safety
Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	9001										
		7,744,601									
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)											
Flow-through Revenue from State Sources	2100	8119									
Flow-through Revenue from Federal Sources	2200	3,516									
Other Flow-Through (Describe & Itemize)	2300										
Total Flow-Through Receipts/Revenues from One District to Another District	2000	11,635	0		0	0					
RECEIPTS/REVENUES FROM STATE SOURCES (3000)											
UNRESTRICTED GRANTS-IN-AID (3001-3099)											
Evidence Based Funding Formula (Section 18-8.15)	3001	526,983									
Reorganization Incentives (Accounts 3005-3021)	3005										
General State Ald - Fast Growth District Grant Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	5.241									
Total Unrestricted Grants-In-Aid		532,224	0	0	0	0	0			0	0
RESTRICTED GRANTS-IN-AID (3100 - 3900)											
SPECIAL EDUCATION											
Special Education - Private Facility Tuition	3100	8,243									
Special Education - Funding for Children Requiring Sp Ed Services	3105										
Special Education - Personnel	3110										
Special Education - Orphanage - Individual	3120	12,846									
Special Education - Urphanage - Summer Individual	3145										
Special Education - Other (Describe & Itemize)	3199										
Total Special Education		21,089	0		0						
CAREER AND TECHNICAL EDUCATION (CTE)											
CTE - Technical Education - Tech Prep	3200										
CTE - Secondary Program Improvement (CTEI)	3220										
CTE - WECEP	3225										
CTE - Agriculture Education	3235	1,287									
CTE - Instructor Practicum	3240										
Cit - Student Urganizations	3200										
C.L.E. Other (Lestribe & Itemize) Total Career and Technical Education		1,287	0			0					
BILINGUAL EDUCATION											
Bilingual Ed - Downstate - TPI and TBE	3305										
Bilingual Education Downstate - Transitional Bilingual Education	3310										
Total Bilingual Ed		0				0					
State Free Lunch & Breakfast	3360	3,325									
School Breakfast Initiative	3365										
Driver Education	3370	6,978									
Adult Ed (from ICCB)	3410										
Adult Ed - Other (Describe & Remite) TRANSPORTATION	7444 7444										
	0015				303.04						
Transportation - Regular and Vocational Transportation - Charles Education	3500				33 870						
Transportation - Other (Describe & Itemize)	3599										
Total Transportation		0	0		74,476	0					
Learning Improvement - Change Grants	3610										
Scientific Literacy	3660										
Truant Alternative/Optional Education	3692	,									
Early Childhood - Block Grant	3705	98,710									
Chicago General Education Block Grant	3/56										
Chicago Egucational Services Block Grant											

			FOR T	IE YEAR END	FOR THE YEAR ENDING JUNE 30, 2022	, 2022	٠				
		(10)	(20)	(30)	(40)	(50)	(09)	(70)	(80)	(06)	
Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Transportation Retirement/Social Capital Projects	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
Chan Cofeen D. Educational Immercianous Block Great	3775		:			Security		•			
Jenoto Safety & Educatorial miprovenient processing	3780	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	B		•						
State Charter Schools	3815										
Extended Learning Opportunities - Summer Bridges	3825										
infrastructure Improvements - Planning/Construction	3920										
School Infrastructure - Maintenance Projects	3925						20,000				
Other Restricted Revenue from State Sources (Describe & Itemize)	3999	404	d	c	354 15	c	900	c			
Total Restricted Grants-In-Ald	900	131,369		<b>o</b> c	74,476	o c	000,05	<b>o</b> c			
Total Receipts from State Sources  Total Receipts (4000)	3006	C10,500	Þ	>		•		•			
THE STATE OF THE PERSON DESCRIPTION OF THE PERSON OF THE P	-										
UNKESTRICTED GRANTS-IN-ALD RELEIVED DIRECTET FROM FEDERAL GOVT (NUOT-NOUS)	4001										
recent in part Aid Other Unrestricted Grants-In-Aid Received Directly from the Fed Govr (Describe &	4009										
(temize)		,	•	•	(	,	•	. (			
Total Unrestricted Grants-in-Aid Received Directly from the Federal Gov?		0	o	O	<b>-</b>	0	0	>			
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)											
Head Start	4045										
Construction (Impact Aid)	4050										
MAGNET	4060										
Uther Restricted Grants-in-Aid Received Directly Itom the Federal Govt (Describe & Itomize)	4030										
Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0	
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)	(666)										
TITLE V											
Title V · Innovation and Flexibility Formula	4100										
Title V - District Projects	4105										
Title V - Rural Education Initiative (REI)	4107										
Title V - Other (Describe & Itemize)	4199	c	c		c	c					
Total Title V		•	>								
FOOD SERVICE											
Breakfast Start-Up Expansion	4200										
National School Lunch Program	4210	150,050									
Special Milk Program	4215	16 730									
School Direction Coming December	4225	001,01									
Child and Adult Care Cond Program	4726	3 554									
Fresh Fruits & Vecetables	4240										
Food Service - Other (Describe & Itemize)	4299										
Total Food Service		175,088				0					
TITLE 1											
Title I - Low Income	4300	141,583									
Title I - Low Income - Neglected, Private	4305										
Title I - Migrant Education	4340										
Title I - Other (Describe & Itemize)	4399										
Total Title I		141,583	0		0	0					
TITLE IV											
Title IV - Student Support & Academic Enrichment Grant	4400	305									
Title IV - 21st Century Comm Learning Centers	4421										
Title IV - Other (Describe & Itemize)	4499		•		•	c					
Total Title IV		305	0		•	0					
FEDERAL - SPECIAL EDUCATION											
Fed - Spec Education - Preschool Flow-Through	4600	4,541									
Fed - Spec Education - Preschool Discretionary	4605	177									
Fed - Spec Education - IDEA - Flow Through	3	147,159									

## STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2022 (20) (30) (40) (50)

			FOR T	FOR THE YEAR ENDING JUNE 30, 2022	SING JUNE 30	, 2022		. į		
		(10)	(20)	(30)	(40)	(50) Municipal	(04)	(9/)	(se)	(96)
Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Reti	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
ì	4625					security				
Fed - Spec Education - IDEA - Discretionary	4630									
Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
Total Federal - Special Education		151,700	. 0		0	0				
CTE - PERKINS		:								
CTE - Perkins - Title IIIE - Tech Prep	4770									
oe & Itemize)	4799	c	c			c				
Total CTE - Perkins	0101	>	>			>				
regeral - Adult Education ABBA - General State Aid - Education Stabilization	4850									
ARRA - Title 1 - 10w Income	4851									
ARRA - Title I - Neglected, Private	4852									:
ARRA - Title I - Delinquent, Private	4853									
ARRA - Title I - School Improvement (Part A)	4854									
ARRA - Title I - School Improvement (Section 1003g)	4855									
ARRA - IDEA - Part B - Preschool	4856									
ARRA - IDEA - Part B - Flow-Through	4857									
ARRA - Title IID - Technology-Formula	4860									
ARRA - IRIE III - FECHOLOGY-COMPELILIVE ADDA - MARYIMANA - Vicata Homelece Education	4901									
ARRA - Fried Nutrition Foreignment Accidance	4863									
Impact Aid Formula Grants	4864									
Impact Aid Competitive Grants	4865									
Qualified Zone Academy Bond Tax Credits	4866									
Qualified School Construction Bond Credits	4867									
Build America Bond Tax Credits	4868									
Build America Bond Interest Reimbursement	4869									
ARRA - General State Aid - Other Govt Services Stabilization	4870									
Other ARRA Funds - II	4871									
Other ARRA Funds - III	4872									
Other ARRA Funds - IV	4873									
Other ARRA Funds - V	4874									
ARRA - Early Chiidhood	4875									
Other ARRA Funds VII	4876									
Other ARRA Funds VIII	4877									
Other ARRA Funds IX	48/8									
Other ARRA Funds Ed Job Fund Program	4880									
Total Stimulus Programs		0	0	0	0	0	0		J	0 0
Race to the Top Program	4901									
Race to the Top - Preschool Expansion Grant	4902									
Title III - Immigrant Education Program (IEP)	4905									
Title !!! - Language inst Program - Limited Eng (LIPLEP)	4909									
McKinney Education for Homeless Children	4920									
Title II - Eisenhower Professional Development Formula	4930	,								
Title II - Teacher Quality	4932	13,11/								
Federal Charter Schools Grate Accessment Grants	4960									
Grant for State Assessments and Related Activities	4982									
Medicaid Matching Funds - Administrative Outreach	4991	10,195								
Medicaid Matching Funds - Fee-for-Service Program	4992									
Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	422,085								
Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		914,730	0	0	0		0		Ü	
Total Receipts/Revenues from Federal Sources	4000	914,730	0	0	0		ο,	0	•	
Total Direct Receipts/Revenues (without Student Activity Funds 1799)		8,985,459	676,163	189,078	248,765		579,561	43,631	714,874	
Total Direct Receipts/Revenues (with Student Activity Funds 1799)		9,334,579	676,163	189,078	248,765	298,721	579,561	43,631	714,874	43,367

				FOR THE YEAR ENDING JUNE 30, 2022	KENDING	JNE 30, 2022			:		
		(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
10 - EDUCATIONAL FUND (ED)	get in the state of the state o	the first of the third was to see the second		elizabeta i mala dan dan dapatan tuangsisyol amagangi	The state of the s	a manufacture program of the second s			and the first and the second s	(the leaf of the reformation to the first of the Ann	
INSTRUCTION (ED)	1000							and the contract of the contra		And the same of th	
Regular Programs	1100	2,175,547	271,710	80,673	121,417	213,926				2,863,273	3,968,365
Tuition Payment to Charter Schools	1115		•	•		•				0	0
Pre-K Programs	1125	138,511	22,057	1,097	2,568					164,233	160,708
Special Education Programs (Functions 1200-1220)	1200	182,913	13,481							196,394	266,097
Special Education Programs Pre-K	1225									0	0
Remedial and Supplemental Programs K-12	1250	51,628	11,041	26,771	16,894	1,200				107,534	141,639
Remedial and Supplemental Programs Pre-K	1275									0 (	1,100
Adult/Continuing Education Programs	1300	;	;							0	ם נייני
CTE Programs	1400	164,153	26,136		5,494		6			195,783	219,478
Interscholastic Programs	1500	157,285	197	35,733	38,274	6,392	7,090			176,857	245,086
Summer School Programs	1600	7,531	289							684,/	7,63,7
Giffed Programs	1200		7 407							17 287	16 908
Diling of Department	1800	14,600	7,401							0	O C
Difficult Alternative & Optional Programs	1900									0	0
Pre-K Programs - Private Tuition	1910									0	0
Regular K-12 Programs - Private Tuition	1911									0	0
Special Education Programs K-12 - Private Tuition	1912									0	0
Special Education Programs Pre-K - Tuition	1913									0	0
Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
Adult/Continuing Education Programs - Private Tuition	1916									0	0
CTE Programs - Private Tuition	1917									0	0
Interscholastic Programs - Private Tuition	1918									0	0
Summer School Programs - Private Tuition	1919									0 (	0 (
Gifted Programs - Private Tuition	1920									0	<b>5</b> (
Bilingual Programs - Private Tultion	1921									0 0	0 0
Truants Alternative/Optional Ed Progms - Private Tuttlon	7767						281 163			341 492	300,000
Student Activity Fund Expenditures	1000	3 807 368	747 725	144 274	184 647	221 518	2.090	C	0	3,792,064	5.029.018
Total Instruction (without Student Activity Funds)	1000	2,892,368	347,167	144.274	184.647	221,518	343,582	0	0	4,133,556	5,329,018
CHEDONAL CENTION (FD)	2000					•	•				
CITATOR CERTIFIC PUBLIC											
	0110									c	c
Attendance & social Work services	0217	07 761	547		ä					107 386	113.970
Guidance Services	2120	10,731	14,5		1 705					12.621	11.575
Psychological Services	2140				,					0	0
Speech Pathology & Audiology Services	2150									0	0
Other Support Services - Pupils (Describe & Itemize)	2190									0	0
Total Support Services · Pupils	2100	108,646	895'6	0	1,793	0	0	0	0	120,007	125,545
SUPPORT SERVICES - INSTRUCTIONAL STAFF											
Improvement of instruction Services	2210		5,459	24,433						29,892	33,500
Educational Media Services	2220	31,820	9,026	757	4,373	1,179		-		47,155	38,8/4
Assessment & Testing	2230	31 820	14.485	10,155	421	1.179	C	0	0	10,576	12,245 84,619
Oral Support Services - Insuranting State	2077	2170	17,71		, ,		•	•		•	
SUPPORT SERVICES - GENERAL ADMINISTRATION							74.0			23 053	000
Board of Education Services	2310			21,651	8,155		3,245			35,032	709/61
Executive Administration Services	2320	143,924	10,927		64		2,021			156,936	154,/92
Special Area Administration Services	2330									>	o
Tort Immunity Services	2365									0	0
Total Support Services - General Administration	2300	143,924	10,927	21,651	8,219	0	5,267	0	0	189,988	174,592
SUPPORT SERVICES - SCHOOL ADMINISTRATION											

		1000		FOR THE YEAR ENDING JUNE 30, 2022	RENDING JU	INE 30, 2022	(005)	1902)	10001	(900)	
		(100)	(2007)	(300)	(400)	(noc)	(2006)	(100/)	(ann)	(anc)	
Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Lapitanzeu Equipment	Benefits	Total	Budget
Office of the Principal Services	2410	281,712	45,632		5,866		989			333,896	329,704
Other Support Services - School Admin (Describe & Itemize)	2490			i					. •	0	0
Total Support Services - School Administration	2400	281,712	45,632	0	5,866	0	989	0	0	333,896	329,704
SUPPORT SERVICES - BUSINESS											,
Direction of Business Support Services	2510									0	0 0
Fiscal Services	2520	30,358	14	4,920	419					35,711	38,402
Operation & Maintenance of Plant Services	2540									0 (	0 (
Pupil Transportation Services	2550									0	0 20
Food Services	2560	96,363	70	5,085	90,251	3,356				195,125	187,856
Internal Services	2570	125 721	88	13,543	5,853	3.356	0	0	0	250,232	255,158
lotal Support Services - Business	2007	170,721	\$	040'07	25,00	2500	•	1	•		
SUPPORT SERVICES - CENTRAL	į									c	c
Direction of Central Support Services	2610									5 0	<b>&gt;</b> C
Planning, Research, Development, & Evaluation Services	7630			2000						7 545	9009
Information Services	2640			6,553						0	oon's
Staff Services	7660									, 0	0
Total Support Services - Central	2600	0	0	2,555	0		0	0	0	2,555	6,000
Other Support Services (Describe & Itemize)	2900			}						0	0
Total Support Services	2000	692,823	969'08	83,099	117,195	4,535	5,953	0	0	984,301	975,618
COMMINITY SERVICES (ED)	3000									0	0
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
The part of the pa						•					
PAYMENTS TO DIHER GOV! UNITS (IN-STATE)										, <b>c</b>	c
Payments for Regular Programs  Douglost for Coarie Education Descrams	4120									0	0
Payments for Adult/Continuing Education Programs	4130										0
Payments for CTE Programs	4140									0	O
Payments for Community College Programs	4170									0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
Total Payments to Other Govt Units (In-State)	4100			0			0			0	0
Payments for Regular Programs - Tuition	4210						1			0	
Payments for Special Education Programs - Tuition	4220						648,236			648,236	1,113,865
Payments for Adult/Continuing Education Programs - Tuition	4230									0 (	0 (
Payments for CTE Programs - Tuition	4240										<b>o</b> c
Payments for Community College Programs - Tuition	4270									o C	o c
Payments for Other Programs - Tuition	4280									0	0
John Total Davments to Other Goot Units -Tuition (in State)	4200						648,236			648,236	1,113,865
Payments for Regular Programs - Transfers	4310									0	0
Daymants for Special Education Programs - Transfers	4320									0	0
Parments for Adult/Continuing Ed Programs-Transfers	4330									0	0
Payments for CTE Programs - Transfers	4340									0	0:
Payments for Community College Program - Transfers	4370									.0	0
Payments for Other Programs - Transfers	4380									0	0
Other Payments to In-State Govt Units - Transfers	4390									0	0
Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
Payments to Other Govt Units (Out-of-State)	4400						,			0	0
Total Payments to Other Govt Units	4000		•	0			648,236			048,230	1,113,863
DEBT SERVICES (ED)	2000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	0
Tax Anticipation Notes	5120									0 (	0 (
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0 0	<b>&gt;</b> c
State Aid Anticipation Certificates	5140									,	

			FOR THE YEAR ENDING JUNE 30, 2022	R ENDING J	UNE 30, 2022				٠	
	(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
Description (Enter Whole Dollars) Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
Other Interest on Short-Term Debt									0	0
Total Interest on Short-Term Debt 5100						0			o ;	0
rest on Long-Term Debt									0 0	0 (
						<b>&gt;</b>			o	<b>&gt;</b> (
PROVISIONS FOR CONTINGENCIES (ED)										o .
Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)	3,585,191	427,863	227,373	301,842	226,053	626,279	0	0	5,424,601	7,118,501
Total Direct Disbursements/Expenditures (with Student Activity Funds										
1999)	3,585,191	427,863	227,373	301,842	226,053	997,771	0	0	5,766,093	7,418,501
Extens (Pelikiering) or receiptly never into the production of the without Student Activity Funds 1999)									3,560,858	
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)									3.568,486	
20 - OPERATIONS & MAINTENANCE FUND (O&M)										
SUPPORT SERVICES (O&M) 2000										
SUPPORT SERVICES - PUPILS										
Other Support Services - Pupils (Func. 2190 Describe & Itemize) 2100									0	0
SUPPORT SERVICES - BUSINESS										
Direction of Business Support Services									0	0
Facilities Acquisition & Construction Services									0	ο,
Operation & Maintenance of Plant Services	280,810	28,743	69,643	160,245	3,075				542,516	563,254
Pupil Transportation Services									0	0
Food Services									0	0
	280,810	28,743	69,643	160,245	3,075	0	0	0	542,516	563,254
(Describe & Itemize)	;		;			•	•		0	0
	280,810	28,743	69,643	160,245	3,0/5	<b>5</b>	Þ	0	915,246	563,234
									5	o
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)										
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
									0	0 (
tion Programs									0 (	0 (
									0 (	<b>o</b> (
se & itemize)			•			c			<b>)</b>	0 6
â			•			•			oc	o c
Fayments to utner sout, units fout of state)			C			C			0	0
			•							
REST ON SHORT-TERM DEBT										
									c	c
lax Anticipation Warrants									o c	o C
Tax Anticipation Notes Cornorate Decemblishon Rent Tax Anticipation Notes 5130									0	0
									0	0
(Describe & Itemize)									0	0
						0			0	0
DEBT SERVICE - INTEREST ON LONG-TERM DEBT									0	0
Total Debt Services 5000						0			O	0
PROVISIONS FOR CONTINGENCIES (0&M)										0
Total Direct Disbursements/Expenditures	280,810	28,743	69,643	160,245	3,075	0	0	0	542,516	563,254
Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures									133,647	

## STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL FOR THE YEAR ENDING JUNE 30, 2022 (300) (300) (300) (400)

				FOR THE YEAR ENDING JUNE 30, 2022	R ENDING J	UNE 30, 2022					
		(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
30 - DEBT SERVICES (DS)											
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
Payments for Regular Programs	4110									0	0
Payments for Special Education Programs	4120									0.0	
Other Payments to In-State Govt Units (Describe & Itemize)	4190						,			•	
Total Payments to Other Districts & Govt Units (in-State)	4000						0				
DEBT SERVICES (DS)	2000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	0
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0 (	
Other Interest on Short-Term Debt (Describe & Itemize)	5150						c				5 0
Total Debt Services - Interest On Short-Term Debt	2100						0			•	
Debt Services - Interest on Long-Term Debt	2200						9,265			9,265	9,265
DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	2300										
(Lease/Purchase Principal Retired)							176,000			176,000	176,000
DEBT SERVICES - OTHER (Describe & Itemize)	2400									0	
Total Debt Services	2000			0			185,265			185,265	185,265
INGENCIES (DS)	8000										0
Total Disbursements/ Expenditures				0			185,265			185,265	185,265
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	rres									3,813	
40 - TRANSPORTATION FUND (TR)											
Simply during the party of the											
SUPPORT SERVICES (1K)											
SUPPORT SERVICES - PUPILS										c	c
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									>	
SUPPORT SERVICES - BUSINESS			:		6					300 200	
Pupil Transportation Services	2550	103,126	12,121	8,664	32,803	2/1,081				44/,/35	437,705
Other Support Services (Describe & Itemize)	2900	100	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	800 6	500 66	171 091	C	c	c	427 795	76 257
Total Support Services	2000	103,126	12,121	8,664	32,803	1,00,17	>	>	Þ	CE1,124	
COMMUNITY SERVICES (TR)	3000									•	
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										•	
Payments for Regular Programs	4110									0	
Payments for Special Education Programs	4120									0	
Payments for Adult/Continuing Education Programs	0514									0 0	
Payments for Cit Programs	4140									, c	
Payments for Community College Programs Other Daymonts to In Chate Good Thite (Decribe & Itemize)	4170									0	
Total Payments to Other Govt. Units (In-State)	4100			0			0			0	
PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	0
Total Payments to Other Govt Units	4000			0			0			0	
DEBT SERVICES (TR)	2000										
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									Φ.	0 0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									,	

## STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL FOR THE YEAR ENDING JUNE 30, 2022 (300) (300) (300) (500) (500) (500)

			,	FOR THE YEAR ENDING JUNE 30, 2022	R ENDING JE	JNE 30, 2022					
		(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
Total Debt Services - Interest On Short-Term Debt	5100						0				1 1
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	2300										
(Lease/Purchase Principal Retired) **										0	
DEBT SERVICES - OTHER (Describe & Itemize)	2400									0	0
Total Debt Services	2000						0			J	
PROVISION FOR CONTINGENCIES (TR)	0009	000	4		60		•	•	(	100	
ioda Usbutsemensy Experioriures Excess (Deficiency) of Receipts/Revenues Over Disbutsements/Expenditures	ž	103,120	17,121	400'9	22,803	7/1/007	<b>o</b>	>	>	427,795 (179,030)	437,203
50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)	(88)										
INSTRUCTION (MR/SS)	1000										
Regular Programs	1100		71,270							71,270	•
Pre-K Programs	1125		8,525							8,525	
Special Education Programs (Functions 1200-1220)	1200		41,931							41,931	62,01
Special Education Programs - Pre-K  Bonnedial and Complemental Decorans - K-17	1225									0 0	00
Remedial and Supplemental Programs - Pre-K	1275										
Adult/Continuing Education Programs	1300									. 0	): O
CTE Programs	1400		2,868							2,868	30'8
	1500		7,109							7,109	
Summer School Programs	1600		723							723	1,59
Gifted Programs	1650		000							0	0 0
Bilingual broadans	1800		597							0	
Jungson Colonal Programs Truants' Alternative & Optional Programs	1900										
Total instruction	1000		132,691							132,691	156,06
SUPPORT SERVICES (MR/SS)	2000										
SUPPORT SERVICES - PUPILS											
Attendance & Social Work Services	2110									0	0
Guidance Services	2120		1,546							1,546	
Health Services	2130		10,286							10,286	9,03
Psychological Services	2140									0	
Speech Pathology & Audiology Services  Other Compact Capiror Dunils (Describe & Hemise)	2150									<b>.</b>	<b>.</b>
Total Support Services - rupius (Describe de Recines)	2100		11.832							11 832	1060
SUPPORT SERVICES - INSTRUCTIONAL STAFF	3										
Improvement of Instruction Services	2210									0	0
Educational Media Services	2220		4,651							4,651	4,27
Assessment & Testing	2230									0	
Total Support Services - Instructional Staff	2200		4,651							4,651	4,277
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Board of Education Services	2310									0	0
Executive Administration Services	2320		10,634							10,634	10,585
Special Area Administration Services	2330									0	0
Claims Paid from Self Insurance Fund	2361									٥	
Risk Management and Claims Services Payments	2365									0	
Total Support Services - General Administration	2300		10,634							10,634	10,999
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
Office of the Principal Services	2410		31,960							31,960	32,61
Other Support Services - School Administration (Describe & Terringe)  Total Support Services - School Administration	2400		31,960							31.960	32.611
SUPPORT SERVICES - BUSINESS											

				OR THE YEA	R ENDING J	FOR THE YEAR ENDING JUNE 30, 2022				į	
		(100)	(200)	(300)	(400)	(200)	(009)	(100)	(800)	(006)	
Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
Direction of Business Support Services	2510									0	0
Fiscal Services	2520		2,678							2,678	2,521
Facilities Acquisition & Construction Services	2530									0	0
Operation & Maintenance of Plant Services	2540		60,029							60'05	61,373
Pupil Transportation Services	2550		21,445							21,445	22,001
Food Services	2560		20,548							20,548	21,248
Internal Services	2570									0	0
Total Support Services - Business	2500		104,700							104,700	107,143
SUPPORT SERVICES - CENTRAL											
Direction of Central Support Services	2610									0	0
Planning, Research, Development, & Evaluation Services	2620									0 (	0 (
Information Services	2630									<b>5</b> (	<b>&gt;</b> (
Staff Services	2640									5 6	<b>-</b>
Data Processing Services	2660		•							<b>5</b> C	> 0
Total Support Services - Central	2600		o								<b>.</b>
Other Support Services (Describe & Remize)	2000		777 531							163.777	165.631
TOTAL SUPPORT SERVICES	900		12,001							0	a
DAVAGENTS TO STHER DIST & GOLT HINTS (MR/SS)	4000										
										c	c
Payments for Regular Programs	4110									<b>&gt;</b> 0	<b>5</b> C
Payments for Special Education Programs	4120										o c
Payments for CTE Programs	4140		c							0	0
wt Units	000		Þ							•	
DEBT SERVICES (MM/3S)	300										
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											·
Tax Anticipation Warrants	5110									0	<b>5</b> 6
Tax Anticipation Notes	5120									<b>o</b> c	<b>o</b> c
Corporate Personal Prop. Repl. Tax Anticipation Notes	2130									· ·	o c
State Aid Anticipation Certificates	5140									<b>o</b> c	<b>&gt;</b> C
Other (Describe & Itemize)	5150						C			0	0
	900									•	
PROVISION FOR CONTINGENCIES (MR/SS)	9009		0.74							296.468	321 691
Total Disbursements/Expenditures  Expect (Deficiency) of Bereims/Resentes (New Disbursements/Expenditures	š		730,400							2,253	}
de l'accompany de la company d	1										
60 - CAPITAL PROJECTS (CP)											
SUPPORT SERVICES (CP)	2000										
SUPPORT SERVICES - BUSINESS											
Facilities Acquisition and Construction Services	2530			32,884	32,012	357,404				422,300	496,776
Other Support Services (Describe & Itemize)	2900						•	•	c	0	0 200
	2000	0	0	32,884	32,012	357,404	D	o	D	422,300	430,70
Payments to other dist & govt units (CP)	4000										
PAYMENTS TO OTHER GOVT UNITS (In-State)										•	
Payments to Regular Programs (In-State)	4110									<b>o</b> (	5 6
Payments for Special Education Programs	4120									0 0	<b>5</b> C
Payments for CTE Programs	4140									0 0	o
Other Payments to in-State Govt. Units (Describe & Remite)	4000			C			0			0	0
lotal Payments to Ciner Govi Units	200			1							0
₹.	2000		-	37 884	57.012	357 404	C	0	0	422,300	496,776
lotal Disbursements/ Experiorures  Fyrace (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	es			100/30			ı			157,261	
the designation of the second											

70 - WORKING CASH (WC)

## STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

Part			(001)	(200)	(300)	(400)	2005	(009)	(/00/	008	(906)	
Part   Color (19)   Color (19	Description (Enter Whole Dollars)	Funct #	Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
1999   1999	80 - TORT FUND (TF)			Dene	Selvices	Materiais			naudinha			
Control Cont	INSTRUCTION (TF)	1000						A Committee Comm	And the second s	the second secon		
Control Cont	Regular Programs	1100	200,156			eres (10) (10) (10) (10) eres es es es estados (10) (10) (10) es estados (10) (10) (10) (10) (10) (10) (10) (10)	And the second s	permental and the second secon	The second section is a second	A many digentification and the second of the	200,156	142,348
1972   1972	Tuition Payment to Charter Schools	1115	ar shaper (migroster) in 6 majore (midroster)			and states out to delicate about the substitution of	Adams	galegalem englempjergeper odjer obstateljene jederlegen jederlege	e la constante titrate industriali escabilistical	of the second of the part of the second of t	0	
Part	Pre-K Programs	1125		The second in the second secon		the company of the co			A CONTRACTOR OF THE PARTY OF TH		0	į
The control of the co	Special Education Programs (Functions 1200 - 1220)	1200	20,323						The second car of confidence management of the second con-	Appendig of the contract of the property of the contract of th	20,323	7'/7
Part	Special Education Programs Pre-K	1225							Compression of the Commission	enement of the contract of the	0	
1972   1972	Remedial and Supplemental Programs K-12	1250	to describe the second second second		A CONTRACT OF THE PARTY OF THE	er ellenderfolis i skaladere des Villes er er	Carlotte	PATE STREET, S	The state of the s		0	
100   120	Remedial and Supplemental Programs Pre-K	1275	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		Manufacture / James of the Color of the Colo	The second of the second second	The second secon	And the second s	About the second name of the second name of the second name of the second	A topy of the second se	0	
1972   1972	Adult/Continuing Education Programs	1300	April Maries Maries of the Maries Stranger to control on	And the second of the second o	The state of the s	and to the second of the secon	and the state of t	AND AND AND ADDRESS FOR SECURIOR SECURI	Company of the control of the contro	The second secon	0	
1979   1979	CTE Programs	1400	22,802		200000000000000000000000000000000000000	The second secon		A COLUMN TO SERVICE AND ADDRESS OF THE PERSON OF THE PERSO	and community makes a second or constructive or or owner		22,802	31,916
Page	Interscholastic Programs	1500	12,679			the second secon			The second section of the sec		12,679	18,424
1500   1500	Summer School Programs	1600		Approximation of the second se	and the second s	Commission of the commission o	Section 2. An extension of the contract of the	The second secon		A 11 C C C C C C C C C C C C C C C C C C	0	336
Option of Statement         1700         0	Gifted Programs	1650					A STATE OF THE STA	Management of the contract of	of anything over the management of the property of	A STATE OF THE STA	0	
Otherwise Property   1900	Driver's Education Programs	1700	1			and the second second second second second		and the second s	To an indicate the second seco		0	
Assist Tubers         1900         0         0           Assist Tubers         1910         0         0           Assist Tubers         1911         0         0           Opposite The Virtual Companies And Tubers         1913         0         0           Opposite The Virtual Companies And Tubers         1913         0         0         0         0         0           Opposite The Virtual Companies And Tubers         1915         0	Bilingual Programs	1800					The second secon	e de la companya del companya de la companya del companya de la co	the second contract of the second contract of the second o	The residence of the contract	0	
The state of the s	Truant Alternative & Optional Programs	1900	- Court of the Cou			and the second s			A. S.		0	
of supplies (All Principles of State (All Principles of All Principles	Pre-K Programs - Private Tuition	1910						part and properties again, seeings on our finance of the second			0	
operator (Laborate Libror)         133.2         0         0           one pagement (Laborate Libror)         133.2         0         0         0         0           one pagement (Laborate Libror)         133.2         0         0         0         0         0         0           one pagement (Laborate Libror)         133.2         0	Regular K-12 Programs Private Tuition	1911									0	
Operator Pack Liston         1313         1013         0 </td <td>Special Education Programs K-12 Private Tuition</td> <td>1912</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td>	Special Education Programs K-12 Private Tuition	1912									0	
Part	Special Education Programs Pre-K Tuition	1913						for all application with the control of the control			0	
Lettice Programs Per & Planter Tulicon 1913  Lettica Programs Protes Uniform 1913  Lettica Protes Protes Uniform 1913  Lettica Prote	Remedial/Supplemental Programs K-12 Private Tuition	1914					Į.				0	
Extraction Protest Unition         1315         0         0           Extraction Protest Unition         1315         0	Remedial/Supplemental Programs Pre-K Private Tuition	1915						The state of the s			0	
Extraction   1937   1938   1939   1	Adult/Continuing Education Programs Private Tuition	1916					1	parameter control of the control of			0	
1918   1918	CTE Programs Private Tuition	1917						Annual Professional Property Services (1988)		!	0	
1913   1913	Interscholastic Programs Private Tuition	1918						1000			. 0	
rest Nation 1329  From the Line of 1329  An expectation 1329  An expecta	Summer School Programs Private Tuition	1919						and the second s			0	
Work Services   1922   1923   1924   1925	Gifted Programs Private Tuition	1920						and the same of th			0	
Object of Projection Private Unition         1902.         255,566         0         0         0         0         0         255,566           Authority Services         2000.         255,566         0         0         0         0         0         255,566           Authority Services         2120.         2120.         22,566         0	Bilingual Programs Private Tuition	1921						AND ADDRESS OF THE PARTY OF THE		\$	0	
Main	Truants Alternative/Opt Ed Programs Private Tuition	1922					3	and the same of th			0	
Work Services   2100   6,585	Total Instruction M	1000	255,960		0		0	0	C	0	255,960	220,049
Work services   2100   2200   22,555   23,555		2000	And design of the property of	The second secon	Company of the party of the par	And Management and the Control of th				The second secon		
120   6.585   120   120	Support Services - Pupil	2100										
1210   2,586	Attendance & Social Work Services	2110			And the second second second second	The second secon					0	
2140   21566	Guidance Services	2120	6.585		And the second section of the second section of the second				A THE RESIDENCE AND A STATE OF THE PARTY OF	the second of th	6,585	8,153
2130   2130   2130   2200	Health Services	2130	32.686	The same of the sa	And the state of t		3		The first of the f		32,686	30,905
2150   2150	A many manufactures and the control of the control	2140	,		The state of the s	A resulting on the factor of the light could be			April 1997 Comment of the second of the seco	The second secon	0	
1200   1200	Symptomic and the second secon	2150		****					A the second of		0	
2106         39,271         0         0         0         0         0         0         39,271           2200         2210         2016         0         0         0         0         0         2016	Other Support Services - Publis (Describe & Itemize)	2190		make a second of the second of	All the second sections and the second section of the second section s			the same of the sa	Commence of Commence of the second		0	
2200         2006 <th< td=""><td>Total Support Services - Punil</td><td>2100</td><td>39.271</td><td>0</td><td>. 0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>39,271</td><td>39,058</td></th<>	Total Support Services - Punil	2100	39.271	0	. 0	0	0	0	0	0	39,271	39,058
2230         2,016         2,016         2,016         2,016         2,016         2,016         2,016         0         <	Support Services - Instructional Staff	2200	We have the second		Property of the second second	and the second of the second	The second second second second	Martin Martin Commence of the	eri i interiorazione della con i su	Transferration and the second sections of	The state of the s	
2220         2016         2016         0         1         33533         0         1577         0         0         0         0         1         238,795         25         238,795         25         2400         237,3328         30         273,3328         30         236,032         4	Improvement of instruction Services	2210		The second secon							. 0	
2330         2,016         0         1         33.533         0         15.77         0         0         0         0         1         2.23         15.77         0 <td>Educational Media Services</td> <td>2220</td> <td>2.016</td> <td></td> <td>Management of the same of the</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>2,016</td> <td>1,897</td>	Educational Media Services	2220	2.016		Management of the same of the						2,016	1,897
2300         2,006         0         1         0<	Assessment & Testing	2230		1000	And the state of t	A Section A. A. C.					0	
2300         33,533         33,533         3           2320         33,533         33,533         33,533         33,533         33,533         33,533         33,533         33,533         33,532         4           2400         35,032         4         35,032         4         35,032         4	Total Support Services - Instructional Staff	2200	i	0	0	0	0	0	0	0	2,016	1,897
2310   33,533   23,		2300	8	American Control of Co	A distribution of the control of the	A control of property of the control	and the second of the second o	Section 1. Compared to the second section of the second section of the second section of the second section se				
s         2320         33,533         35,333           Payments         2361         237,118         1,677         0         0         0         272,328         3           Inferration         2400         35,032         33,532         33,532         35,032         35,032	not the second constitution of the second se	2310			Charles of the Santanan of Santanan and Santanan		Control of the second s		The state of the s	The second secon	0	
s 2330 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Vires	2320	33.533	The second secon	A COLUMN TO THE REAL PROPERTY OF THE PARTY O				Management of the second secon		33,533	30,718
Payments         2361         0         237,118         1,677         0         0         238,735         238,735         1,677         0         0         0         0         272,328         1,677         0         0         0         272,328         1,677         0         0         0         272,328         1,677         0         0         0         0         272,328         1,677         0         0         0         0         272,328         1,677         0         0         0         0         0         272,328         1,677         0         0         0         0         272,328         1,677         0         0         0         0         0         0         272,328         1,677         0         0         0         0         0         0         272,328         1,677         0         <		2330			And a second of the second of the second of						0	
Payments         2365         237,118         1,677         0         0         0         237,328           inistration         2400         237,118         1,677         0         0         0         272,328           ion         2400         35,032         35,032         35,032	Claims Paid from Self Insurance Fund	2361			And the control of th	***************************************					0	17,525
2300         33,533         0         237,118         1,677         0         0         0         272,328         3           2400         35,032         35,032         35,032         35,032         35,032	Risk Management and Claims Services Payments	2365			237,118	1,677					238,795	256,838
2400 2410 35,032	Total Support Services - General Administration	2300	33,533	0	237,118	1,677	0	0	0	0	272,328	305,081
35,032	Support Services - School Administration	2400			•	•						
	Office of the Principal Services	2410	35,032	The second secon	The same property and the company of the same property of the company of the same property of	Company or the contract of the					35,032	42,073

		(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
Total Support Services - School Administration	2400	35,032	0	0	0	0	0	0	0	35,032	42,073
Support Services - Business	2500								TO THE REAL PROPERTY OF THE PR		
Direction of Business Support Services	2510			And the state of t	And the second s				Control of the Contro	0	0
Fiscal Services	2520	5,357		Andrew Britania Advance Britania ( - de Centralia Andrew		Andrew Control of the	Commence of the commence of th	Contraction of the Contract Co	The state of the s	5,357	4,942
Facilities Acquisition and Construction Services	2530	and the control of th			The second secon	The state of the s	The second of the company and the second of the company of the second of		Annual Commission of State of	O	0 00 07
Operation & Maintenance of Plant Services	2540	10,305		The second of th		and the second s	The second secon	The second secon		205,01	10,083
Pupil Transportation Services	2550	and the second second second second second second	A CONTRACTOR OF THE PROPERTY O	region to come and demanded annihilation of the state management		and the contract of the contra	The second secon			0	5 0
Food Services	2560	and the same is a second secon	The separate statement and the second	The state of the s	And the second s				The second secon	0	<b>&gt;</b> 0
Internal Services	25/0	77 27		Control of the second s		•		•		15,667	15,625
Total Support Services - Business	2000	790/01		The second secon		> 1	>			10000	
SUPPORT SET WEES - VERILAR  The control of the cont	2610	The second secon			and the control of th	Appropriate to the contract of	The same of the sa	And the second s	Angeles of the first of the second se	. 0	0
Planning, Research, Development & Evaluation Services	2620	***************************************	To the second colors and a second second	The same of the sa					***************************************	0	0
Information Services	2630		e produce de la company de la	and place of the contract of t		Comp. 10 10 10 10 10 10 10 10 10 10 10 10 10	And American Company of the Company			0	0
Staff Services	2640	The state of the s		200		de la companya de la	The state of the s	47 47 47 47 47 47 47 47 47 47 47 47 47 4		0	0
Data Processing Services	2660									0	o
i-Central	2600	0	0	0	0	0	0	O	0	0	0
Other Support Services (Describe & Itemize)	2300	Total Control of the		The state of the s			The second control of the second seco	And the state of t	and the state of t	0	0
Total Support Services	2000	125,514	0	237,118	1,677	0	0	0	0	364,309	403,734
COMMUNITY SERVICES (TF)	3000	The second secon		The second secon	And a contract of the contract	The second secon	egy amount of a second managery of the companies and m	and the same of the contract of the same of the contract of th	The best of the contract of th	0	0
Payments to other dist & govt units (TF)	4000										
Payments to Other Dist & Govt Units (In-State)			į	Commence and the commence of the second commence of the commen		•	Company of the state of the sta				c
Payments for Regular Programs	4110		ł	And the second s			The statement of the control of the			0	<b>.</b>
Payments for Special Education Programs	4170		.1	The state of the s						0	0 0
Payments for Adult/Continuing Education Programs	4130		1.							D C	
Payments for CTE Programs	4140					1	According to the control of the cont			2	a C
Payments for Community College Programs	4100					ī	And the second particular described to the control of the second		1		
Uther Payments to in-state dovt Units (pescine & itemize)	4130					ι.				0	0
Total Payments to Other Uist & GOVT UnitS (In-State)	0074		14	A Committee of the Comm			2		Marine S	0	· c
Payments for Regular Programs - Luttion	4510						properties and distribution of the constitute describing and the second				· c
Payments for Special Education Programs - 1 uttion	0774					, ,	The second secon			0	0 0
Payments for Adult/Continuing Education Programs - Tuition	4230									2	
Payments for CTE Programs - Iufilion	0574					.3	And the company of the state of		n Seal	0	o C
Payments for Community College Programs - Luttion	0774					,	And where the substitution of the second of		1	0 0	0 0
Payments for Other Programs - Futton	0875								1	0	o c
Other Payments to In-State Govt Units (Describe & Itemize)	0676									0	0
Total Payments to Other Dist & Govt Units - Tuition (in State)	9074						A Transport of the Comment			0	
Payments for negotial Flogranis - statistics	4320						1			0	0
Payments for Special Education Programs - Hansiers	4350						The second second second second		.i.,	0	; C
Payments for Addit/Lontinuing to Programs - Hansiers	4330						>				· c
Payments for Cit Programs - Iransiers	4340						The second secon		1		· c
Payments for Community Lonege Program - Hansiers	0/64									0	
Payments for Uther Programs - transfers	4500		1 -	And the second second second second						. 0	
Other Payments to In-State Govt Units - ITansiers (Describe & Itemize)	4330		L.				C			0	· c
Total Payments to Other Dist & Govt Units-Transfers (in State)	4300		uit e	O		*.	2		8	0	0
Payments to other tist & dovt onts (out of state)	000		. '			1	. 0		. T	0	0
Soften Payments to Other Disk & GOVI UNITS	2004						A CONTRACT OF THE PROPERTY OF		Walter Company	Andrew Committee and the Committee of th	
DEBT SERVICES (TF) are	2000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										•	,
Tax Anticipation Warrants	5110									9 (	<b>o</b> (
Tax Anticipation Notes	2120									<b>&gt;</b> C	> <
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									<b>,</b>	> 0
State Aid Anticipation Certificates	5140									<b>5</b>	0 0
Other interest or Short-Term Debt	5150						•			<b>&gt;</b> (	<b>,</b>
Total Debt Services - Interest on Short-Term Debt	2100						0			<b>5</b> (	<b>5</b> (
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	2700									o	5

				אין שבו אסי	つりとことによい	OR THE TEAR ENDING JONE SU, 2022					
		(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
(Lease/Purchase Principal Retired)										0	0
DEBT SERVICES - OTHER (Describe & Itemize)	2400									0	0
Total Debt Services	2000						0			0	0
PROVISIONS FOR CONTINGENCIES (TF)	0009										0
Total Disbursements/Expenditures		381,474	0	237,118	1,677	0	0	0	0	650,269	623,783
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	ıres									94,605	

PROVISIONS FOR CONTINGENCIES (TF)	0009									
Total Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	res	381,474	0	237,118	1,677	<b>o</b>	o	0	0	620,269 94,605
90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
SUPPORT SERVICES (FP&S)	2000									
SUPPORT SERVICES - BUSINESS										
Facilities Acquisition & Construction Services	2530			5,151	1,824	205,114				212,089
Operation & Maintenance of Plant Services	2540									0
Total Support Services - Business	2500	0	0	5,151	1,824	205,114	0	0	0	212,089
Other Support Services (Describe & Hemize)	2900							,		0
Total Support Services	2000	0	0	5,151	1,824	205,114	0	0	0	212,089
PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000									
Payments to Regular Programs	4110									0
Payments to Special Education Programs	4120									0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
Total Payments to Other Govt Units	4000						٥			0
DEBT SERVICES (FP&S)	2000									
DEBT SERVICES- INTEREST ON SHORT-TERM DEBT										
Tax Anticipation Warrants	5110									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service - Interest on Short-Term Debt	2100						0			0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired)	2300									0
Total Debt Service	2000						0			0
PROVISION FOR CONTINGENCIES (FP&S)	0009									
Total Disbursements/Expenditures		0	0	5,151	1,824	205,114	0	0	0	212,089
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	rres									(158,722)

256,448 256,448 0 0 256,448



## NOTES TO FINANCIAL STATEMENTS For the Year Ended June 30, 2022

## Note 1. REPORTING ENTITY, DESCRIPTION OF FUNDS AND ACCOUNT GROUPS, AND SIGNIFICANT ACCOUNTING POLICIES

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

These financial statements have been issued to comply with regulatory provisions prescribed by the Illinois State Board of Education and do not include financial statements in compliance with Government Accounting Standards Board (GASB) Statement 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Government, and Government Accounting Standards Board (GASB) Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions, in accordance with accounting principles generally accepted in the United States of America.

## FINANCIAL REPORTING ENTITY

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

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

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

## DESCRIPTIONS OF FUNDS AND ACCOUNT GROUPS

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

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.

Education and Operations and Maintenance Funds – The Education and Operations and Maintenance Funds 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 Education Fund.

## NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2022

## Note 1. REPORTING ENTITY, DESCRIPTION OF FUNDS AND ACCOUNT GROUPS, AND SIGNIFICANT ACCOUNTING POLICIES

## DESCRIPTIONS OF FUNDS AND ACCOUNT GROUPS

## Governmental Fund Types: - continued

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

Transportation Fund – The Transportation Fund is used to account for proceeds from revenues specified for use by the District for transportation of students either to and from school or for other purposes.

Municipal Retirement/Social Security Fund (IMRF) – IMRF accounts for the accumulation of resources for, and the payment of municipal retirement, social security, and Medicare.

Capital Projects Fund – The Capital Projects Fund is to be used for the acquisition or construction of major capital facilities.

Tort Fund – The Tort Fund accounts for the accumulation of resources for, and the payment of expenditures in connection with defending or otherwise protecting the District against any liability or loss.

Fire Prevention and Safety Fund – The Fire Prevention and Safety Fund is used to account for proceeds from revenues specified for fire prevention and safety projects.

## Fiduciary Fund Types:

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

Working Cash Fund – The Working Cash Fund is used to account for proceeds from bonds sold for working cash purposes by the District and for proceeds from working cash tax levies.

Activity Funds – Activity Funds account for assets held by the District as an agent for the students, other individuals, private organizations, other governmental units, and/or other funds. These funds are custodial in nature and do not involve the measurement of the results of operations. The amounts due to activity funds' organizations are equal to assets. These funds are now included in the Education Fund.

## Account Groups:

<u>General Fixed Assets</u> – Fixed assets used in operations (general fixed assets) are accounted for in the General Fixed Assets Account Group. Purchases of property and equipment are recorded as capital outlay expenditures of the various funds and as additions to the General Fixed Assets Account Group.

<u>General Long-term Debt</u> – Long-term liabilities are accounted for in the General Long-term Debt Account Group. Payments on general long-term debt are made through the various funds of the District.

## NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2022

## Note 1. REPORTING ENTITY, DESCRIPTION OF FUNDS AND ACCOUNT GROUPS, AND SIGNIFICANT ACCOUNTING POLICIES

## DESCRIPTIONS OF FUNDS AND ACCOUNT GROUPS

## Account Groups:

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.

## BASIS OF ACCOUNTING

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the accounts and how they are reported on the financial statements. The District maintains its accounting records for all funds and account groups on the cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. Accordingly, revenues are recognized and recorded in the accounts which 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.

## BUDGET 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 that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 122, Paragraph 17.1 of the Illinois Revised Statutes. The budget, which was not amended, was passed on September 22, 2021.

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

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

- Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures disbursed and the means of financing them.
- 2. A public hearing is conducted to obtain taxpayer comments.
- 3. Prior to October 1, the budget is legally adopted through passage of a resolution.
- 4. Formal budgetary integration is employed as a management control device during the year.

## NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2022

## Note 1. REPORTING ENTITY, DESCRIPTION OF FUNDS AND ACCOUNT GROUPS, AND SIGNIFICANT ACCOUNTING POLICIES

## BUDGET AND BUDGETARY ACCOUNTING

- 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.
- The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

## CASH AND INVESTMENTS

Except where otherwise required, the District maintains all deposits in a bank account in the name of the District. These deposits are invested on a short-term basis with interest income being allocated to the Funds based on their respective balance. The District's investments consist primarily of certificates of deposit and the Illinois School District Liquid Asset Fund Plus. Investments are stated at the lower of cost or market and gains or losses on the sale of investments are recognized upon realization. The District has no formal investment and cash management policy. The institutions in which investments are made must be approved by the Board of Education.

The District invests in the Illinois School District Liquid Asset Fund Plus (ISDLAF+), Multi-Class Series (Liquid Class and Max Class) which is a comprehensive cash management program exclusively for Illinois public school entities. ISDLAF+ invests in high-quality, short-term debt instruments guaranteed by the full faith and credit of the United States, U.S. Government agency obligations, commercial paper, bank obligations and other obligations permitted by applicable Illinois statutes. The Fund is managed to comply with specific requirements of Illinois law, particularly the Public Funds Investment Act and other laws applicable to the investment of Participant's fund. Deposits in a Multi-Class Series is not considered a bank deposit and is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other governmental or private agency. A board of trustees provides fund management oversight. The District's fair market value position in the fund is the same as the value of the pool shares.

## 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 or Activity Funds and capitalized at cost in the general fixed assets account group, except that land and buildings acquired prior to July 1, 1966, are stated at estimated original cost as determined by guidelines for evaluation on a cost basis promulgated by the Illinois State Board of Education for establishing values at that date. Donated general fixed assets are stated at estimated fair market value as of the date of acquisition. The capitalization threshold for all fixed assets is \$500. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge). Depreciation for this purpose was calculated using the straight-line method.

The estimated useful lives for fixed assets are as follows:

Property Type	Estimated Useful Life (in years)
Building and Building Improvements	25-50
Site Improvements and Infrastructure	20
Capitalized Equipment	3-10

For the year ended June 30, 2022, depreciation used in calculating per capita tuition charge was \$370,693.

Interest on bond proceeds that are to be used for health, life safety maintenance and capital improvement projects are also expensed instead of capitalized. During the year ending June 30, 2022 the District expensed \$9,265 of interest in the Debt Service Fund.

### NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2022

### Note 1. REPORTING ENTITY, DESCRIPTION OF FUNDS AND ACCOUNT GROUPS, AND SIGNIFICANT ACCOUNTING POLICIES

### FUND BALANCE REPORTING

According to the Government Accounting Standards Board (GASB 54) fund balances are to be classified into five major classifications: Nonspendable, Restricted, Committed, Assigned and Unassigned. The regulatory model followed by the District only reports Reserved and Unreserved fund balances.

### GASB 54 Fund Balances Definitions:

The Government Accounting Standards Board (GASB) has issued Statement No. 54, Fund Balance Reporting and Government Fund Type Definitions (GASB 54). This statement defines the different types of fund balances that a governmental entity must use for financial reporting purposes.

GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories listed below:

Nonspendable – 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 into cash, such as inventory and prepaid amounts. Due to the District using the cash basis of accounting, all such items are expensed at the time of purchase, therefore, the nonspendable classification is not applicable.

Restricted – Restricted fund balance classification includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, such as creditors, grantors or contributors, or through enabling legislation. The District has several different revenue sources that fall into this category and can be accounted for within different funds. Some examples may include state and federal grants and certain tax levies. Such tax levies that are levied for a specific purpose are for Special Education, IMRF, Social Security, Tort Immunity, Leasing, Fire Prevention and Safety, and Debt Service. Any excess revenues over disbursements will result in restricted balances.

State Grants – Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance, Capital Projects, and Transportation Funds. At June 30, 2022 cumulative revenue received exceeded cumulative expenditures disbursed from state grants in the Educational Fund by \$54,332, resulting in a restricted balance of this amount.

Federal Grants – Proceeds from federal grants and the related expenditures have been included in the Educational and Debt Services Funds. At June 30, 2022 cumulative expenditures disbursed exceeded cumulative revenue received from federal grants, resulting in no restricted balances.

Social Security – Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Municipal Retirement/ Social Security Fund. For the year ended June 30, 2022, cumulative revenue received exceeded cumulative expenditures disbursed for this purpose by \$43,468, resulting in a restricted fund balance of this amount.

Committed – Committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Board of Education at the highest level of decision-making authority, such as a resolution. A similar action must be made to remove or modify any previously committed amounts. Committed amounts will also incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

### NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2022

### Note 1. REPORTING ENTITY, DESCRIPTION OF FUNDS AND ACCOUNT GROUPS, AND SIGNIFICANT ACCOUNTING POLICIES

### FUND BALANCE REPORTING

Construction Commitments — As of June 30, 2022, the District entered into a contract with Gardner/L&M Glass, Inc. for window replacement. The contract amount is \$126,200, of which \$126,200 is unpaid at June 30, 2022. A contract was also entered into with P.H. Broughton & Sons, Inc. for parking lot improvements. The contract amount is \$103,144, of which \$103,144 is unpaid at June 30, 2022.

Assigned – Assigned fund balance classification is intended to be used by the government for a specific purpose but do not meet the criteria to be classified as restricted or committed. Intent may be expressed by the School Board itself, by the finance committee, or by the Superintendent when the School Board has delegated the authority to assign amounts.

Unassigned – Unassigned fund balance classification is the residual classification for the government's general operating funds that do not meet the requirements of the other fund balance classifications. The general operating funds of the District are the Education Fund, Operations and Maintenance Fund, Transportation Fund and Working Cash Fund.

### Regulatory - Fund Balance Definitions:

Reserved – Reserved fund balances are those balances that are reserved by an external source for a specified purpose, other than the regular purpose of any given fund.

Unreserved – Unreserved fund balances are all those that are not reserved for a specified purpose of the fund.

### Reconciliation of Fund Balance Reporting:

The first four columns of the following table represent fund balance reporting according to generally accepted accounting principles, and GASB 54. The last two columns represent fund balance reporting under the regulatory accounting model utilized by the District in preparation of the financial statements.

	<u>Generally</u>	ally Accepted Accounting Principles/GASB 54		Regulatory Basis		
<u>Fund</u>	Restricted	Committed	Assigned	Unassigned	Reserved	Unreserved
Education	\$ 207,827	\$	\$	\$6,981,436	\$ 6,898	\$6,981,436
Operations & Maintenance		126,200		853,335		979,355
Debt Service	80,525					80,525
Transportation				428,217		428,217
Municipal Retirement/						
Social Security	186,344				43,468	142,876
Capital Projects	520,971				520,971	
Working Cash				1,047,215		1,047,215
Tort				252,765		252,765
Fire Prevention & Safety	236,130				236,130	

### NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2022

### Note 1. REPORTING ENTITY, DESCRIPTION OF FUNDS AND ACCOUNT GROUPS, AND SIGNIFICANT ACCOUNTING POLICIES

### FUND BALANCE REPORTING

### Expenditure of Fund Balances:

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

### Note 2. PROPERTY TAXES

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. The 2020 tax levy was passed by the board on December 15, 2021. Property taxes attached as an enforceable lien on property as of January 1 and are payable in two installments on, or about, June 1 and September 1. The District receives significant distributions of tax receipts approximately one month after these due dates. Taxes recorded on these financial statements are from the 2020 and prior tax levies.

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

		Actual (Sanga	amon County)
	<u>Limit</u>	2021 Levy	2020 Levy
Education	1.8400	1.8400	1.8400
Tort Immunity	As Needed	.8056	.8107
Special Education	.0400	.0400	.0400
Building	.5000	.5000	.5000
Transportation	.2000	.2000	.2000
Municipal Retirement	As Needed	.0921	.0908
Bond and Interest	As Needed	.2143	.2247
Working Cash	.0500	.0500	.0500
Social Security	As Needed	.1669	.1815
Fire Protection & Safety	.0500	.0500	.0500
Lease	.0500	<u>.0161</u>	<u>.0169</u>
		<u>3.9750</u>	<u>4.0046</u>

### Note 3. SPECIAL TAX LEVIES

The financial report of the Pawnee Community Unit School District No. 11, Pawnee, Illinois for the year ended June 30, 2022 was prepared on a cash basis of accounting, as stated in Note 1. The administrators of the School District consider one year's taxes in each budget year. Local property taxes are normally collected between May and September each year and distribution of taxes to the School District could occur at any time from June through November. Receipts from local taxes could become income in one of two years depending on when the local tax collector distributes his collections to the School District.

### (a) Tort Immunity:

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Tort Fund. The fund will also account for other receipts specifically restricted for tort immunity purposes. The portion of these funds' equity which represents the excess of cumulative receipts over cumulative disbursements is restricted for future tort immunity disbursements in accordance with Chapter 745, paragraph 9-101 to 9-107 of the Illinois Compiled Statutes. As of June 30, 2022, there was \$252,765 in excess receipts over cumulative disbursements.

### NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2022

### Note 3. SPECIAL TAX LEVIES

The fund balance at June 30, 2022 was determined as follows:

	Tort Fund
Restricted Balance at July 1, 2021	\$158,160
Receipts:	
2020 tort levy	394,214
2021 tort levy-advance payment	301,029
Interest	. 5
Rebates and reimbursements	19,626
Expenditures:	
Risk management and claims service payments	(100,656)
Unemployment Insurance	( 5,403)
Insurance	(107,808)
Loss prevention salaries	(381,473)
Legal/professional services	(24,929)
Fund Balance at June 30, 2022	\$ <u>252,765</u>

### (b) Special Education:

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Education Fund. The portion of this fund's equity which represents the excess of cumulative receipts over cumulative disbursements is restricted for future special education disbursements in accordance with Section 17-2-2A of the School Code. At June 30, 2022, there was no excess cumulative receipts over disbursements.

### (c) Driver's Education:

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

### (d) School Facility Occupation Tax:

Cash receipts and the related cash disbursements of this tax are accounted for in the Debt Services Fund and the Capital Projects Fund. At June 30, 2022 cumulative revenue received exceeded cumulative expenditures disbursed from this tax by \$458,471, resulting in a restricted balance of this amount in the Capital Projects Fund. This amount is included in the financial statements as Reserved in the Capital Projects Fund.

### (e) Lease:

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Education Fund. The portion of this fund's equity which represents the excess of cumulative receipts over cumulative disbursements is restricted for future lease disbursements. At June 30, 2022, there was \$2,566 in excess cumulative receipts over disbursements.

### Note 4. CASH AND INVESTMENTS

Statutes allows the District to invest in obligations of the U.S. Treasury or any U.S. Agency whose obligations are guaranteed by the full faith and credit of the United States of America as to principal and interest; interest bearing accounts of banks insured by the Bank Insurance Fund; commercial paper of U.S. Corporations with assets exceeding \$500,000,000 provided the obligations are rated in the 3 highest classifications by at least 2 rating services and mature no later than 180 days from purchase; money market mutual funds registered under the Investment Company Act of 1940; repurchase agreements, interest bearing accounts of savings and loan associations insured by the Savings Association Insurance Fund;

### NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2022

### Note 4. CASH AND INVESTMENTS

dividend bearing accounts of Illinois or Federally chartered credit unions provided such accounts are insured; and the Public Treasurers Investment Pool.

All funds of the District must be deposited and invested according to these statues. Depository banks use the Dedicated Method of collateralization, placing approved pledged securities for safekeeping and trust with the District's agent bank in an amount sufficient to protect District funds. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation (FDIC) Insurance. External investment pools use the Pooling Method of collateralization. Due to the nature of external investment pools, participants maintain separate investment accounts representing a proportionate share of the pool assets and its respective collateral. Collateral is maintained in the name of the investment pool.

The following is disclosed regarding coverage as of June 30, 2022.

- a) The Total amount of FDIC coverage as of June 30, 2022 was \$1,750,000.
- b) Dedicated Method: The market value of securities pledged was \$8,830,206.
- c) Pooling Method: Deposits in external investment pools are fully collateralized.

### (a) Cash and Cash Equivalents:

At June 30, 2022, the carrying amount of the District's cash and cash equivalents, (cash and interest bearing demand accounts at financial institutions) was \$8,896,074, and the bank balance was \$8,906,425.

A reconciliation of the cash and cash equivalents on the financial statements is as follows:

Cash in banks - now accounts	\$8,893,939
Value checking	2,135
-	\$8.896.074

### (b) Investments:

Statutes authorize the District to invest in, but not limited to, interest bearing time accounts at financial institutions and external investment pools. The carrying value of investments owned at year end was \$2,016,822 which approximates fair market value.

Similar to cash deposits, investments held at a financial institution can be categorized according to three levels of risk. The District's investments are detailed as follows:

		Fair <u>Value</u>	Less Than 6 Months	6 Months to 1 Year	1 to 5 <u>Years</u>	Rating
On Demand Investments:						
Illinois Educators Credit Union Illinois School District Liquid	\$	14,787	\$ 14,787			Unrated
Asset Fund Plus	1	,016,323	1,016,323			
AAAM						
Fixed Income Investments: Illinois School District Liquid						
Asset Fund		985,300	748,400	236,900		AAAM
Certificates of Deposit:						
United Community Bank		412	412			Unrated
	\$ <u>2</u>	.016,822	\$ <u>1,779,922</u>	\$ <u>236,900</u>	\$	

### NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2022

### Note 4. CASH AND INVESTMENTS

### (c) Investment Policies:

Interest Rate Risk:

The District has no formal policy on 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. One of the ways that the District can manage its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Custodial Credit Risk:

The District has no formal policy on custodial credit risk. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Of the District's total cash and investments, \$-0- was subject to custodial credit risk.

The District's investments in the Illinois School District Liquid Asset Fund is fully collateralized, but not in the District's name, therefore no collateral is identified with the District.

Credit Risk:

The District has no formal policy on credit risk. Generally, credit risk is the risk that an issuer of a debt type investment will not fulfill its obligation to the holder of the investment. This is measured by assignment of a rating by a nationally recognized rating organization. U.S. Government securities or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk exposure.

Concentration Risk:

The Board places no limit on the amount that can be invested with any single issuer. One of the District's investments is more than 5 percent of the total investments, or \$100,841. The Illinois school District Liquid Asset Fund Plus represents 99.98 percent of total District investments.

### Note 5. CHANGES IN GENERAL FIXED ASSETS

	Balance July 1, 2021	Additions	Deletions	Transfers	Balance June 30, 2022
Non-depreciable land Land improvements	\$ 68,728 712,300	\$	\$	\$ 19,955	\$ 68,728 732,255
Permanent buildings and improvements	9,193,846	563,878			9,757,724
Other capitalized equipment Transportation equipment	602,319 621,552	227,768 271,081	158,516		830,087 734,117
Construction in progress  Total general fixed assets	<u>19,955</u> 11,218,700	1,062,727	158,516	( <u>19,955</u> )	12,122,911
Less: Accumulated					. ,
Depreciation Net fixed assets	6,661,885 4,556,815	<u>370,693</u> \$ <u>692,034</u>	132,885 \$_25,631	\$	6,899,693 5,223,218

### NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2022

### Note 6. RETIREMENT FUND COMMITMENTS

The District prepares its financial statements using accounting practices prescribed by the Illinois State Board of Education. These practices do not allow depreciation to be recorded in the General Fixed Asset Account Group. As explained in Note 1, depreciation is calculated only in determining the per capita tuition charge.

### a) Teachers' Retirement System of the State of Illinois:

### · Plan description

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

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

### · Benefits provided

TRS provides retirement, disability, and death benefits. Tier 1 members have TRS or reciprocal system service prior to January 1, 2011. Tier 1 members qualify for retirement benefits at age 62 with 5 years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest consecutive years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service.

Tier 2 members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the highest four. Disability provisions for Tier 2 are identical to those of Tier 1. Death benefits are payable under a formula that is different from Tier 1.

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

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

### NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2022

### Note 6. RETIREMENT FUND COMMITMENTS

### 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, provided that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2021, was 9.0 percent of the creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer. Credible earnings for the year ended June 30, 2022 are \$3,147,066.

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 \$1,601,430 in pension contributions from the state of Illinois.

**2.2 formula contributions.** Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2022, were \$18,253 and are deferred because they were paid after the June 30, 2021 measurement date. However, since the District prepares its financial statements on the cash basis, these contributions were expensed when paid.

**Federal and special trust fund contributions.** When TRS members are paid from federal and special trust funds administered by the employers, 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 \$145,411 were paid from federal and special trust funds that required employer contributions of \$14,992. These contributions are deferred because they were paid after the June 30, 2021 measurement date. However, since the District prepares its financial statements on the cash basis, these contributions were expensed when paid.

**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 increase over 6 percent if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2022, the employer made no payments to TRS for employer contributions due on salary increases in excess of 6 percent and no payments for sick leave days granted in excess of the normal annual allotment.

### NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2022

### Note 6. RETIREMENT FUND COMMITMENTS

 Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, The District has an unreported liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the employer. The state's support and total are for disclosure purposes only. The amount unrecognized by the District as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the employer were as follows:

District's proportionate share of the net pension	\$ 266,399
State's proportionate share of the net pension liability	
associated with the District	22,327,055
Total	\$22,593,454

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. The District's proportion of the net pension liability was based on the employer's share of contributions to TRS for the measurement year ended June 30, 2021, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2021, the District's proportion was .0003414875 percent, which was a decrease of .00000061093 from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the District recognized pension expense of \$311,493. Additionally, for the year ended June 30, 2022, the District recognized pension expense of \$1,601,430 and revenue of \$1,601,430 for support provided by the state. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience Net difference between projected and actual earnings	\$ 1,528	\$ 1,098
on pension plan investments		17,869
Changes of assumptions	118	1,316
Changes in proportion and differences between District		
contributions and proportionate share of contributions	1,067	62,924
District contributions subsequent to the measurement date	33,243	
	\$ <u>35,956</u>	\$ 83,207

\$33,243 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended_	Net Deferred Inflows
June 30,	of Resources
2023	\$( 38,259)
2024	(23,794)
2025	( 9,238)
2026	( 8,507)
2027	( <u>696</u> )
Total	\$( <u>130,132</u> )

### NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2022

### Note 6. RETIREMENT FUND COMMITMENTS

### Actuarial assumptions

The total pension liability in the June 30, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation 2.25 percent

Salary increases varies by amount of service credit

Investment rate of return 7.0 percent, net of pension plan investment expense,

including inflation

In the June 30, 2021 actuarial valuation, mortality rates were based on the PubT-2010 White Collar Table with appropriate adjustments for TRS experience. The rates are based on a fully-generational basis using projection table MP-2020. In the June 30, 2020 actuarial valuation, mortality rates were based on the RP-2014 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully-generational basis using projection table MP-2017.

The long-term (20-year) expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following:

	Target	Long-Term Expected
Asset Class	Allocation	Real Rate of Return*
U.S. equities large cap	16.7%	6.2%
U.S. equities small/mid cap	2.2	7.4
International equities developed	10.6	6.9
Emerging market equities	4.5	9.2
U.S. bond core	3.0	1.6
Cash equivalents	2.0	0.1
TIPS	1.0	0.8
International debt developed	1.0	0.4
Emerging international debt	4.0	4.4
Real estate	16.0	5.8
Private debt	10.0	6.5
Hedge funds	10.0	3.9
Private equity	15.0	10.4
Infrastructure	4.0	6.3
Total	<u>100%</u>	

<sup>\*</sup>Based on the 2020 Horizon Survey of Capital Market Assumptions

### Discount Rate

At June 30, 2021, the discount rate used to measure the total pension liability was 7.00 percent, which was the same as the June 30, 2020 rate. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

### NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2022

### Note 6. RETIREMENT FUND COMMITMENTS

Based on those assumptions, TRS's fiduciary net position at June 30, 2021 was projected to be available to make all projected future benefit payments to current active and inactive members and all benefit recipients. Tier 1's liability is partially-funded by Tier 2 members, and the Tier 2 member contribution is higher than the cost of Tier 2 benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

### Sensitivity of the employer's proportionate share of the net pension liability to changes in the discount rate

The following presents the employer's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
District's proportionate share	¢220.020	\$266.200	¢242 620
of net pension liability	\$329,929	\$266,399	\$213,628

### TRS fiduciary net position

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

### (b) Illinois Municipal Retirement Fund Pension Plan – Regular (RP)

### Plan Description.

The District's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed the Illinois Municipal Retirement Fund ("IMRF"), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at 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 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

### NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2022

### Note 6. RETIREMENT FUND COMMITMENTS

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

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

### Employees Covered by Benefit Terms.

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

	IMRE
Retirees and Beneficiaries currently receiving benefits	60
Inactive Plan Members entitled to but not yet receiving benefits	48
Active Plan Members	<u>38</u>
Total	<u>146</u>

### Contributions.

As set by statute, The District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statue required employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2021 was 15.17%. The District's annual contribution rate for the calendar year 2022 was 13.40%. For the fiscal year ended June 30, 2022, the District contributed \$154,021 to the plan. The District also contributed for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

### · Net Pension (Asset) Liability.

The District's net pension (asset) liability was measured as of December 31, 2021. The total pension liability used to calculate the net pension (asset) liability was determined by an actuarial valuation as of that date.

### Actuarial Assumptions.

The following are the methods and assumptions used to determine total pension liability at December 31, 2021:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Fair Value of Assets.
- The Inflation Rate was assumed to be 2.25%.
- Salary Increases were expected to be 2.85% to 13.75%, including inflation.
- The Investment Rate of Return was assumed to be 7.25%.
- Projected Retirement Age was from the experience-based Table of Rates, specific to the type of
  eligibility condition, last updated for the 2020 valuation according to an experience study from years
  2017 to 2019.

### NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2022

### Note 6. RETIREMENT FUND COMMITMENTS

- For Non-Disabled Retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020 were used.
- For Disabled Retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
- For Active Members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2021.

	Portfolio Target	Long-Term Expected Real Rate
Asset Class	<u>Percentage</u>	of Return
Domestic Equity	39%	1.90%
International Equity	15%	3.15%
Fixed Income	25%	(0.60)%
Real Estate	10%	3.30%
Alternative Investments	10%	1.70-5.50%
Cash Equivalents	<u>1%</u>	(0.90)%
Total	100%	, ,

· There were no benefit changes during the year.

### Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability as of December 31, 2021. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The Single Discount Rate reflects:

- 1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
- The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds
  with an average AA credit rating (which is published by the Federal Reserve) as of the
  measurement date (to the extent that the contributions for use with the long-term expected rate
  of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 1.84% and the resulting single discount rate is 7.25%.

### NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2022

### Note 6. RETIREMENT FUND COMMITMENTS

### · Changes in Net Pension (Asset) Liability.

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension (Asset) Liability
Balance December 31, 2020 Changes for the year:	(A) \$6,060,216	(B) \$5,539,740	(A) – (B) \$ 520,476
Service Cost	91,388		91,388
Interest on Total Pension Liability	428,762		428,762
Difference between Expected and Actual Experience of Total	( 05 500)		
Pension Liability Contributions – Employer Contributions – Employees	( 65,596)	147,414 43,728	( 65,596) ( 147,414) ( 43,728)
Net Investment Inc. Benefit Payments including Refunds	( 383,891)	978,261 ( 383,891)	( 978,261)
Other (net transfer) Net Changes in NPL(A)	70,663	( <u>116,697)</u> 668,815	<u>116,697</u> ( <u>598,152</u> )
Balance December 31, 2021	\$ <u>6,130,879</u>	\$ <u>6,208,555</u>	\$( <u>77,676)</u>

### • Sensitivity of the Net Pension (Asset) Liability to Changes in the Discount Rate.

The following presents the plan's net pension (asset) liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension (asset) liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Lower (6.25%)	Current Discount (7.25%)	1% Higher (8.25%)
Net Pension (Asset) Liability	\$623,456	\$(77,676)	\$(652,086)

### Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pension.

For the year ended June 30, 2022, the District recognized pension expense of \$154,021. At June 30, 2022, the District has unreported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts to be Recognized in Pension Expense in Future Periods		
Differences between expected and actual experience Changes of assumptions	\$ 20,826	\$ 43,432 11,806
Net difference between projected and actual earnings on pension plan investments	127,298	920,600
Total deferred amounts to be recognized in pension expense in future periods	148,124	975,838
Pension contributions made subsequent to the measurement date	91,393	.,
Total deferred amounts related to pensions	\$ <u>239,517</u>	\$ <u>975,838</u>

### NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2022

### Note 6. RETIREMENT FUND COMMITMENTS

If the District was on the accrual basis of accounting, amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions would be recognized in pension expense in future periods as follows:

Year Ending	Net Deferred Inflows
December 31	of Resources
2022	\$(189,188)
2023	(324,612)
2024	(196,343)
2025	(117,571)
Total	\$(827,714)

### (c) Social Security:

Employees not qualifying for coverage under the Illinois Downstate 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.

### Note 7. POST EMPLOYMENT BENEFITS OTHER THAN PENSION

### Plan Description

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. Detailed information about the OPEB plan's fiduciary net position is available in the separately issued publicly available financial report that can be obtained at <a href="http://www.auditor.illinois.gov/Audit-Reports/Compliance-Agency-List/CMS/THISF/FY21-CMS-THISF-Fin-Full.pdf">http://www.auditor.illinois.gov/Audit-Reports/Compliance-Agency-List/CMS/THISF/FY21-CMS-THISF-Fin-Full.pdf</a>.

### · Benefits Provided

The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of TRS. Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

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

### Contributions

Active members were required to contribute 0.90 percent of pay during the year ended June 30, 2022 to the THIS Fund. The District also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2022. For the year ended June 30, 2022, the District paid \$49,409 to the THIS Fund, which was 100 percent of the required contribution.

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

### NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2022

### Note 7. POST EMPLOYMENT BENEFITS OTHER THAN PENSION

### On Behalf Contributions to the THIS Fund

The state of Illinois makes employer retiree health insurance contributions on behalf of the District. The District recognized \$31,970 of revenue and expenditures during the year.

### OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2022, the Pawnee Community Unit School District No. 11, had an unreported liability of \$2,602,296 for its proportionate share of the collective net OPEB liability. The collective net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the collective net OPEB liability was determined by an actuarial valuation as of June 30, 2019. The District's proportion of the collective net OPEB liability was based on a projection of the District's long-term share of contributions for the OPEB plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2021, the District's proportion was .011799 percent, which was a increase of 0.000251 from its proportion measured as of June 30, 2020 (.011548 percent).

For the year ended June 30, 2022, the District recognized OPEB expense of \$21,085. At June 30, 2022, the District reported deferred outflows of resources and deferred inflow of resources related to OPEB from the following sources:

Deferred Amounts Related to OPEB	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$	\$ 121,732
Changes of assumptions	898	974,443
Net difference between projected and actual		
earnings on OPEB plan investments	41	50
Changes in proportion and difference between District		
contributions and proportionate share of contributions	130,620	174,721
Total deferred amounts to be recognized in OPEB		
expense in future periods	131,560	1,270,946
OPEB contributions made subsequent to the		
measurement date	49,409	
Total deferred amounts relate to OPEB	\$ <u>180,969</u>	\$ <u>1,270,946</u>

Of the total amount reported as deferred outflow of resources related to OPEB, \$49,409 resulting from District contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the collective net OPEB liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB, which were calculated as of June 30, 2021, will be recognized in the District's OPEB expense as follows:

Year Ending	Net Deferred Inflows
June 30	of Resources
2023	\$( 227,877)
2024	( 227,877)
2025	( 227,877)
2026	( 227,877)
2027	(227,878)
Total	\$( <u>1,139,386</u> )

### NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2022

### Note 7. POST EMPLOYMENT BENEFITS OTHER THAN PENSION

Actuarial assumptions: The total OPEB liability was determined by an actuarial valuation as of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Valuation Date June 30, 2020 Measurement Date June 30, 2021

Discount Rate 1.92% at June 30, 2021 and 2.45% at June 30, 2020

Investment Rate of Return 2.75%, net of OPEB plan investment expense, including inflation for

all plan years

Inflation 2.50%

Wage Inflation (used to project

payroll) 3.25%

Healthcare Cost Trend:

Non-Medicare Medical and Rx - 1.53% for 2022 trending to 4.25% in 2038 Medicare Medical and Rx - 2.16% for 2022 trending to 4.25% in 2038 Retiree Premium - 4.70% for 2020 trending to 4.25% in 2038

Participation: Eighty percent of future retirees that are currently active are assumed to elect healthcare coverage, with 80 percent electing single coverage and 20 percent electing two-person coverage.

Mortality rates for Retirement and Beneficiary Annuitants were based on RP-2014 White Collar Annuitant Mortality Table, adjusted for TRS experience. Disabled Annuitants were based on RP-2014 Disabled Annuitant Table. Pre-Retirement were based on RP-2014 White Collar Table. All tables reflect future mortality improvements using Projection Scale MP-2017.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2014, to June 30, 2017.

### Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). Since the THIS Fund is financed on a pay-as-you-go basis, the long-term expected rate of return on OPEB plan investments was determined to be 0%; therefore, the discount rate used is consistent with the 20-year general obligation bond index described above. The discount rates are 2.45 percent as of June 30, 2020, and 1.92 percent as of June 30, 2021.

### Sensitivity of the District's Proportionate Share of the Collective Net OPEB Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the collective net OPEB liability, as well as what the District's proportionate share of the collective net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (0.92 percent) or 1-percentage-point higher (2.92 percent) than the current discount rate:

	1% Decrease <u>(0.92%)</u>	Rate (1.92%)	1% Increase <u>(2.92%)</u>
District's Total OPEB Liability	\$3,126,145	\$2,602,314	\$2,187,106

### NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2022

### Note 7. POST EMPLOYMENT BENEFITS OTHER THAN PENSION

 Sensitivity of the District's Proportionate Share of the Collective Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the District's proportionate share of the collective net OPEB liability using current trend rates and sensitivity trend rates that are either one percentage point higher or lower. The key trend rates are 8.00% in 2023, decreasing to an ultimate trend rate of 4.25 in 2038, for non-Medicare and Medicare coverage.

	i		
	1% Decrease	<u>Assumptions</u>	1% Increase
District's Total OPEB Liability	\$2.083.283	\$2,602,314	\$3.307.379

### Note 8. BOND ISSUES

Pawnee Community Unit School District No. 11 issued General Obligation Bonds "Series 2018", in the amount of \$850,000, dated January 11, 2019. Bonds were issued pursuant to Sect 17-2.11 of the School Code for the purpose of altering and reconstructing school buildings and purchasing and installing equipment therin for fire prevention and safety, energy conservation and school security purposes. Interest is due on the bonds semiannually each June 1 and December 1, and principal payments are due annually on each December 1. Principal and interest payment are being paid out of the Debt Service Fund. The balance at June 30, 2022 was \$183,000.

The following is future payment obligations on the bonds, Series 2018:

	Year Ending June 30,	Principal	Interest	<u>Total</u>	Interest Rate
	2023	\$ <u>183,000</u> \$ <u>183,000</u>	\$ <u>3,202</u> \$ <u>3,302</u>	\$ <u>186,202</u> \$ <u>186,202</u>	3.50%
Note 9.	CHANGES IN GENERAL LO	NG-TERM DE	B <i>T</i>		
	Conoral Obligation Bonds	Balance 7/1/2021	<u>Proceeds</u>	<u>Decreases</u>	Balance 6/30/2022
General Obligation Bonds, Series 2018		\$ <u>359,000</u>	\$	\$ <u>176,000</u>	\$ <u>183,000</u>
Note 10.	LEGAL DEBT MARGIN				
	Assessed valuation (Sangam 2019 tax levy year)	non County			\$ <u>86,896,809</u>
	Debt limit – 13.8% of assess	ed value			11,991,760
	Less: Bonded indebtedness				183,000
	Legal debt margin				\$ <u>11,808,760</u>

### NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2022

### Note 11. OPERATING LEASES

On July 31, 2017, Pawnee Community Unit School District No. 11 entered into an operating lease with Watts Copy Systems, Inc. for five office copiers. The lease has a five-year term with a month to month option at the end of the term. The lease has monthly lease payments of \$1,008, which includes an allowable annual image allowance. Images in excess of the allowable allowance are billed in addition to the monthly lease payment. Total lease expense, including excess image charges, for the fiscal year ending June 30, 2022 on the copier lease was \$12,972.

The required lease payments, excluding additional image charges, are as follows:

Year Ending December 31 2023

Lease payment \$ 2,016

### Note 12. ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles 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 and expenses during the reporting period. Actual results could differ from those estimates.

### Note 13. CONTINGENCIES

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

### Note 14. JOINT VENTURE

Pawnee Community Unit School District No. 11, Pawnee, Illinois participates in a joint agreement with the Sangamon Area Special Education District, who provides special education services to various school districts. The District pays tuition annually to the Sangamon Area Special Education District for providing these services to the District's qualifying students. For the year ended June 30, 2022, the District paid \$754,116 in special education tuition.

The District does not have an equity interest in this joint agreement. Sangamon Area Special Education District is separately audited and is not included in these financial statements. A copy of their audit report can be obtained by contacting Sangamon Area Special Education District, Springfield, Illinois.

### Note 15. DISCLOSURE OF RISK

- (a) Significant losses are covered by commercial insurance for all major programs: property, liability, and workers' compensation. During the year ended June 30, 2022 there were no significant reductions in coverage. Also, there have been no settlement amounts which have exceeded insurance coverage over the past four years.
- (a) The District is insured under a retrospectively-rated policy for workers' compensation coverage. Whereas, the initial premium may be adjusted based on actual experience. Adjustments in premiums are recorded when paid or received. During the year ended June 30, 2022, there were no significant adjustments in premiums based on actual experience.

### NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2022

### Note 16. RESTRICTED FUND BALANCE

During the fiscal year, the District receives various revenue sources that, based upon restrictions from outside sources, must be spent for a particular purpose. Any excess cumulative receipts over disbursements at June 30, 2022 are considered to be restricted. Restricted fund balances at June 30, 2022 consist of the following:

Education Fund: Early Childhood Block Grant Lease levy Student Activity Fund	\$ 4,332 2,566 200,929 \$207,827
Capital Projects Fund: School Facilities Occupation Tax – to be used for school facility purposes. School Maintenance Grant	\$470,971 _ <u>50,000</u> \$ <u>520,971</u>
Fire Prevention & Safety Fund:  Bond Proceeds – to be use for altering and reconstructing school buildings and equipment for fire prevention and safety, energy conservation, and security.	\$236,130

### Note 17. OVER EXPENDITURE OF BUDGET

Pawnee Community Unit School District No. 11 did not have Funds with actual expenditures in excess of budgeted amounts for fiscal year ended June 30, 2022.

### Note 18. INTERFUND ACTIVITY

Interfund Activity may arise from two types of transactions. One type of transaction occurs when a fund pays for a good or service that a portion of the benefit belongs to another fund. The second type of transaction occurs when one fund provides a good or service to another fund. In addition to the two types of transactions, permanent operating transfers and interfund loans may also result by board resolution. Interfund loans are used to finance activities of a fund which has temporarily over expended its current available resources. All interfund loans are considered short-term.

During the year ended June 30, 2022, the District made the following permanent transfer of interest resulting from Board resolution:

	Transfer	Transfer
	<u>ln</u>	_Out_
Education Fund	\$19,557	\$
Working Cash Fund		19,557
•	\$ <u>19,557</u>	\$ <u>19,557</u>

### Note 19. SUBSEQUENT EVENT

Management and the District Board have evaluated subsequent events through August 1, 2022, which is the date the financial statements were available to be issued. As of August 1, 2022, no subsequent events required recognition or disclosure in the financial statements.

### Note 20. DEFICIT FUND BALANCE

No funds had a negative fund balance at June 30, 2022.



## SUPPLEMENTARY INFORMATION RELATIVE TO ILLINOIS MUNICIPAL RETIREMENT FUND

# SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS MOST RECENT CALENDAR YEARS

Note to Schedule:
This schedule is presented to illustrate the requirement to show information for 10 years, However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

### SUPPLEMENTARY INFORMATION RELATIVE TO ILLINOIS MUNICIPAL RETIREMENT FUND

### SCHEDULE OF EMPLOYER CONTRIBUTIONS **MOST RECENT CALENDAR YEARS**

Calendar Year Ended <u>December 31,</u>	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation <u>Payroll</u>	Actual Contribution as a Percentage of Covered Valuation of Payroll
2014	\$ 93,269	\$ 91,417	\$1,852	\$676,355	13.52%
2015	111,610	111,610		730,908	15.27%
2016	117,586	117,586		768,536	15.30%
2017	118,627	118,627		820,948	14.45%
2018	128,341	128,341		914,111	14.04%
2019	109,796	109,787	( 1)	921,882	11.91%
2020	131,614	131,614	, ,	926,862	14.20%
2021	147,413	147,414	( 1)	971,740	15.17%

### Notes to Schedule:

Summary of Actuarial Methods and Assumptions used in the Calculation of the 2021 Contribution Rate\*

### Valuation Date:

Notes: Actuarially determined contribution rates are calculated as of December 31 each year.

which are 12 months prior to the beginning of the fiscal year in which contributions are

reported.

### Methods and Assumptions Used to Determine 2021 Contribution Rates:

Actuarial Cost Method: Aggregate entry age = normal Amortization Method: Level percentage of payroll, closed

Remaining Amortization

Period: Non-Taxing bodies: 10-year rolling period.

Taxing bodies (Regular, SLEP, and ECO groups): 22-year closed period.

Early Retirement Incentive plan liabilities: a period up to 10 years selected by the

Employer upon adoption of ERI.

SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 17 years for most employers (five employers were financed over 18 years; one employer was financed over 19 years; two employers were financed over 20 years; three employers were financed over 26 years; four employers were financed over 27 years;

and one employer was financed over 28 years).

Asset Valuation Method: 5 year smoothed market; 20% corridor

Wage Growth: 3.25% Price Inflation: 2.50%

Salary Increases: 3.35% to 14.25%, including inflation

Investment Rate of Return: 7.25%

Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition; last

updated for the 2017 valuation pursuant to an experience study of the period 2014 to

Mortality: For non-disabled retirees, an IMRF specific mortality table was used with fully

generational projections scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2017 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF

experience.

Other Information:

Notes: There were no benefit changes during the year.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

<sup>\*</sup>Based on Valuation Assumptions used in the December 31, 2019 actuarial valuation.

# SUPPLEMENTARY INFORMATION RELATIVE TO THE TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

# SCHEDULE OF EMPLOYER'S PROPORTIONAL SHARE OF THE NET PENSION LIABILITY (DOLLAR AMOUNTS IN THOUSANDS)

FY18* FY17* FY16* FY15*	.0003414875% .003475968% .0003609187% .000394549% .0006041734% .0005477071% .000997077% .000975019%	308 \$ 462 \$ 432 \$ 653	<u>21,067</u> <u>21,232</u> <u>22,458</u> <u>17,512</u> \$ <u>21,375</u> \$ <u>21,694</u> \$ <u>22,890</u> \$ <u>18,165</u>	\$ 2,806 \$ 2,838 \$ 2,868 \$ 2,830	11.0% 16.3% 15.1% 23.1%	40.0% 39.3% 36.4% 41.5%
FY19*	.0003609187%.	\$ 293 \$	20.833 \$21.126	\$ 2,922	10.0%	39.6%
FY20*	.003475968%	\$ 300	<u>23.473</u> \$ <u>23.773</u>	\$ 3,062	%8.6	37.8%
FY21*	.0003414875%	ability \$ 266	\$22,327 \$22,593	\$ 3,147	oility 8.4%	total 45.1%
	District's proportion of the net pension liability	District's proportionate share of the net pension liability \$ 266	State's proportionate Strate of the net perision hability associated with the District  Total	District's covered-employee payroll	District's proportional share of the net pension liability as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability

<sup>\*</sup>The amounts presented were determined as of the prior fiscal-year end.

## SCHEDULE OF EMPLOYER CONTRIBUTIONS (DOLLAR AMOUNTS IN THOUSANDS)

	FY 21	FY 20	FY19	FY18	FY17	FY16	FY15	FY14
Contractually-required contribution	\$ 283	\$ 297 \$ 282	\$ 282	\$ 269	\$ 273	\$ 283	\$ 287 \$ 28	\$ 289
contribution  Contribution deficiency (excess)	\$	\$	\$ 38	\$	\$	\$	\$	\$
District's covered-employee payroll	\$3,147	\$3,062	\$2,922	\$2,806	\$2,838	\$2,868	\$2,803	\$2,703
Contributions as a percentage of covered-employee payroll	9.63%	8.7%	8.35%	9.59%	9.62%	9.87%	10.24%	10.69%

### Changes of Assumptions

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

For the 2020 - 2016 measurement years, the assumed investment rate of return was 7.0 percent, including an inflation rate of 2.5 percent and a real return of 4.5 percent. Salary increases were assumed to vary by service credit. The assumptions used for the 2020-2018 and 2017-2016 measurement years were based on an experience study dated September 18, 2018 and August 13, 2015, respectively.

Salary increases were assumed to vary by service credit. Various other changes in assumptions were adopted based on the experience analysis for the three-year For the 2015 measurement year, the assumed investment rate of return was 7.5 percent, including an inflation rate of 3.0 percent and a real return of 4.5 percent. period ending June 30, 2014.

### SUPPLEMENTARY INFORMATION RELATIVE TO THE TEACHERS' HEALTH INSURANCE SECURITY FUND OF THE STATE OF ILLINOIS

### SCHEDULE OF EMPLOYER'S PROPORTIONAL SHARE OF THE NET OPEB LIABILITY (DOLLAR AMOUNTS IN THOUSANDS)

District's proportion of the collective OPEB liability	<u>FY 22*</u> .011799%	<u>FY 21*</u> .011548%	<u>FY 20*</u> .011417%	<u>FY 19*</u> .011972%	<u>FY 18*</u> .012467%
District's proportionate share of the collective net OPEB liability	\$ 2,602	\$ 3,087	\$ 3,160	\$ 3,154	\$ 3,235
State's proportionate share of the collective net OPEB liability associated with the District	3,528	4,183	4,279	4,235	4,249
Total	\$ <u>6,130</u>	\$ <u>7,270</u>	\$ <u>7,439</u>	\$ <u>7,389</u>	\$ <u>7,484</u>
District's covered-employee payroll	\$ 3,147	\$ 3,062	\$ 2,922	\$ 2,806	\$ 2,838
District's proportionate share of the collective net OPEB liability as percentage of its covered-employee payroll	s a 82.68%	100.82%	108.15%	112.4%	114.0%
Plan fiduciary net position as a percentage of the total OPEB liabil	lity 1.40%	.70%	.25%	07%	17%

<sup>\*</sup>The amounts presented were determined as of the prior fiscal-year end.

### SCHEDULE OF EMPLOYER CONTRIBUTIONS (DOLLAR AMOUNTS IN THOUSANDS)

	FY 22	FY 21	FY 20	FY 19	FY 18
Contractually-required contribution	\$ 49	\$ 66	\$ 63	\$ 61	\$ 58
Contributions in relation to the contractually-required contribution Contribution deficiency (excess)	<u>49</u> \$ <u>-0-</u>	<u>66</u> \$ <u>-0-</u>	<u>55</u> \$ <u>8</u>	\$61	<u>58</u> \$ <u>-0-</u>
District's covered-employee payroll	\$3,147	\$3,062	\$ 2,92	\$ 2,806	\$ 2,838
Contributions as a percentage of covered-employee payroll	1.56%	2.16%	1.88%	2.16%	2.04%

The information in these schedules will accumulate until a full 10-year trend is presented as required by GASB Statement No. 75.

### SUPPLEMENTARY INFORMATION RELATIVE TO TEACHERS' HEALTH INSURANCE SECURITY FUND OF THE STATE OF ILLINOIS

### **Notes to Schedule of Contributions:**

Valuation Date:

June 30, 2020

Measurement Date:

June 30, 2021

Sponsor's Fiscal Year End:

June 30, 2022

### Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method:

Entry Age Normal, used to measure the Total OPEB Liability

Contribution Policy:

Benefits are financed on a pay-as-you-go basis. Contribution rates are defined by statute. For fiscal year end June 30, 2021, contribution rates are 1.24% of pay for active members, 0.92% of pay for school districts and 1.24% of pay for the State. Retired members contribute a percentage of premium rates. The goal of the policy is to finance

current year costs plus a margin for incurred but not paid plan costs.

Asset Valuation Method:

Market value

Investment Rate of Return:

2.75%, net of OPEB plan investment expense, including inflation for all plan years.

Inflation:

2.50%

Salary Increases:

Depends on service and ranges from 9.50% at 1 year of service to 4.00% at 20 or more years of service. Salary increase include a 3.25% wage inflation assumption.

Retirement Age:

Experience-based table of rates that are specific to the type of eligibility condition. Last

updated for the June 30, 2018, actuarial valuation.

Mortality:

Retirement and Beneficiary Annuitants: RP-2014 White Collar Annuitant Mortality Table, adjusted for TRS experience. Disabled Annuitants: RP-2014 Disabled Annuitant Table. Pre-Retirement: RP-2014 White Collar Table. All tables reflect future mortality

improvements using Projection Scale MP-2017.

Healthcare Cost Trend

Rates

Trend for fiscal year ending 2022 - based on expected increases used to develop average costs. For fiscal years ending on and after 2023, trend starts at 8.00% and

gradually decreases to an ultimate trend of 4.25%.

Aging Factors:

Based on the 2013 SOA Study "Health Care Costs - From Birth to Death"

Expenses:

Health administrative expenses are included in the development of the per capital claims costs. Operating expenses are included as a component of the Annual OPEB

Expense.

### AGENCY FUNDS - STUDENT ACTIVITY FUNDS For the Year Ended June 30, 2022

	Balance July 1, 2021	Receipts	Disbursements	Balance June 30, 2022
Student Council	\$ 499	\$ 4,293	\$( 4,268)	\$ 524
Yearbook	3,013	9,906	( 8,836)	4,083
FCA	22	5,000	( 22)	.,
School Play	12,341	7,642	( 7,355)	12,628
Spanish Club	281	.,.	( 1/227)	281
National Honor Society	79	2,418	( 2,198)	299
Library	4,874	3,806	( 3,762)	4,918
HS Cheerleading	6,530	7,150	(11,967)	1,713
Industrial Arts	321	80		401
Chorus	1,227	409		1,636
Junior High Scholastic Bowl	759	375	( 358)	776
Beta Club Junior High	2,622	3,413	( 3,990)	2,045
Band	3,725	1,854	( 4,229)	1,350
JH Tech	1,000	0.004	( 1,000)	0 4 7 7
Literacy Instruction	1,946	3,364	( 2,833)	2,477
Therapy Dogs	877			877
Chris Aumiller Scholarship Fund Class of 2021	15,500 2,937		( 2.027)	15,500
Class of 2021 Class of 2022	2,937 9,582	23,170	( 2,937) ( 32,752)	
Class of 2022 Class of 2023	5,812	12,378	( 8,871)	9,319
Class of 2024	4,842	19,028	(11,586)	12,284
Class of 2025	312	8,126	(4,616)	3,822
Class of 2026	V12	3,833	( 2,952)	881
High School Administration	687	2,551	( 2,242)	996
Grade School Administration	3,212	5,418	( 2,884)	5,746
Teacher Lounge	363	987	( 426)	924
Popcorn Machine Fund	82	2,359	,	2,441
Interest	3,217	756	( 1,184)	2,789
Senior Trip Fund	1,178	322		1,500
Elementary Art	135			135
Graduation Picture Display	745	2,319		3,064
Athletic Director	2,294	10,224	( 11,630)	888
Speech Contest	27	43		70
Class of 2020	2,024		( 2,024)	
Elementary Tech	269	40	( 269)	200
Elementary Structured Classroom 6th Grade Basketball	311 8,565	10 1,718	( 112) ( 6,604)	209
Volleyball Tournament	7,646	5,198	( 5,617)	3,679 7,227
HS Basketball	2,938	4,626	( 3,837)	3,727
Football	1,763	15,574	( 9,391)	7,946
IESA	2,558	11,803	(10,920)	3,441
IHSA	7,306	33,900	(32,641)	8,565
High School Volleyball	4,133	8,411	(6,887)	5,657
SADD	580	•	( 16)	564
Bass Fishing	965		( 680)	285
HS Track	979	250	( 600)	629
Junior High Track Invitational	835	1,587	( 665)	1,757
Junior High Cheerleading	967		( 490)	477
Elementary P.E.	288			288
Junior High Volleyball	1,830	723	( 954)	1,599
High School Softball	15,926	2,650	( 3,604)	14,972
High School Baseball	3,729	15,385	(11,786)	7,328
Pre-K Fundraiser	4,777	7,865	( 5,698)	6,944

### AGENCY FUNDS - STUDENT ACTIVITY FUNDS - continued For the Year Ended June 30, 2022

	Balance July 1, 2021	Receipts	<u>Disbursements</u>	Balance June 30, 2022
High School Girls Basketball	\$ 2,215	\$ 3,210	\$( 3,011)	\$ 2,414
Junior High Softball	3,727	5,982	(7,474)	2,235
Donation Relief Fund	1,306			1,306
Interact Club	1,207	1,073	( 581)	1,699
Special Ed Grants	1,526		( 18)	1,508
GS Chrome Books	26		( 26)	
Grade School Playground	39		( 39)	
Junior High Drama	342		( 342)	
Honor Band	4,023		( 4,023)	
Baseball/Softball Concessions	257	6,554	( 6,811)	
High School PE	4,350	1,375	( 549)	5,176
Sports Ad Signs	592	5,800		6,392
Junior High Girls Basketball	500			500
MSM Athletics	1,261			1,261
FFA	5,765	2,940	( 3,769)	4,936
High School Scholastic Bowl	489	260	( 246)	503
High School Creative Arts	375			375
Credit Card	1,644	22,270	(_23,498)	416
Totals	\$ <u>189,074</u>	\$ <u>295,388</u>	\$( <u>286,080</u> )	\$ <u>198,382</u>

### SCHEDULE OF AD VALOREM TAX RECEIPTS

Description (Enter Whole Dollars)	6-30-22 (from 2020 Levy & Prior Levies) *	Taxes Received (from the 2021 Levy)	Taxes Received (from 2020 T & Prior Levies)	Taxes Received (from 2020 Total Estimated Taxes (from Estimated Taxes Due (from & Prior Levies)  the 2021 Levy)	stimated Taxes Due (from the 2021 Levy)
	adam didiridan persona (Colo.) der sagad departs (m.s.)		(Column B - C)	er en	(Column E - C)
Educational	1,595,871	687,564	908,307	1,598,901	911,337
Operations & Maintenance	433,660	186,838	246,822	434,484	247,646
Debt Services **	189,077	80,079	108,998	186,220	106,141
Transportation	173,464	74,735	98,729	173,794	650'66
Municipal Retirement	82,434	34,416	48,018	80,032	45,616
Capital Improvements	0		0		0
Working Cash	43,366	18,684	24,682	43,448	24,764
Tort immunity	695,243	301,033	394,210	700,041	399,008
Fire Prevention & Safety	43,367	18,684	24,683	43,448	24,764
Leasing Levy	14,251	6,016	8,235	13,990	7,974
Special Education	34,705	14,947	19,758	34,759	19,812
Area Vocational Construction	0		0		0
Social Security/Medicare Only	147,095	62,366	84,729	145,031	82,665
Summer School	0		0		0
Other (Describe & Itemize)	0		0	-	0
Totale	3 457 533	1.485.362	1.967.171	3,454,148	1,968,786

\* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.
 \*\* All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).

																						Amou for P	8	000000000	00000	0 183,000 102,475	
																						Outstanding Ending				31	
																						Retired July 1, 2021 thru	June 30, 2022 176,000			176,000	
																						Any differences (Described and Remire)	•			0	
Outstanding Ending June 30, 2022		0	0	<b>5</b> C	0	0	0			0		0 (	<b>5</b> C	. 0	0		0		0	0		Issued July 1, 2021 thru	June 30, 2022			0	
Retired July 1, 2021, thru June 30, 2022										0					0							Outstanding	359,000			359,000	
Issued July 1, 2021 thru June 30, 2022										0					0							Type of Issue *	4				
Outstanding Beginning July 1, 2021										0					0							Amount of Original Issue	850,000			850,000	::
	N NOTES (CPPRT)																ation Funds)					Date of Issue	01/11/18				unt:
Description (Enter Whole Dollars)	corporate personal property replacement tax anticipation notes (CPPRT)	s (TAW)		pun		spuc		Security Fund			N)	-	יוחם			RS (T/EO)	Total I/EOs (Educational, Operations & Maintenance, & Transportation Funds)	General State Aid/Evidence-Based Funding Anticipation Certificates		I HER SHOKI - FERM BURNOWING Total Other Short-Term Borrowing (Describe & Itemize)	SCHEDULE OF LONG-TERM DEBT	identification or Name of Issue					<ul> <li>Each type of debt issued must be identified separately with the amount:</li> </ul>
Ğ	PORATE PERSONAL PROPE	Total CPPRT Notes  TAX ANTICIPATION WARRANTS (TAW)	Educational Fund	Operations & Maintenance Fund	Debt Services - Working Cash	Debt Services - Refunding Bonds	Transportation Fund	Municipal Retirement/Social Security Fund	other - (Describe & Itemize)	Total TAWs	TAX ANTICIPATION NOTES (TAN)	Educational Fund	Operations & Maintenance Fund Fire Prevention & Cafety Fund	Other - (Describe & Itemize)	Total TANs	TEACHERS/EMPLOYEES' ORDERS (T/EO)	otal T/EOs (Educational, Op	eral State Aid/Evidence-Ba	Total (All Funds)	Total Other Short-Term Borrowin	SCH	Identificati	2018 General Obligation Bonds				Each type of debt issued must

SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES	S					
Description (Enter Whole Dollars)	Account No	Tort immunity.	Special Education	Area Vocational Construction	School Facility Occupation Taxes	Driver Education
Cash Basis Fund Balance as of July 1, 2021	THE REPORT OF THE PROPERTY OF	158,160		and the control of th	363,710	
RECEIPTS			-10,00			
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	695,243	34,705	as a deciman according to the state of the s	makers and descriptions and demonstrates destinate constraint and the description of the property transfer on	* disabletin additions dente order taxable - de cylement anti- y a charita
Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	2				The state of the s
Drivers' Education Fees	10-1970	and the second control of the second				1,125
School Facility Occupation Tax Proceeds	30 or 60-1983		DW 17		217,061	provide a series applications of the control of the
Driver Education	10 or 20-3370	· • · · · ·			The state of the s	8/6/9
Other Receipts (Describe & Itemize)		19,626				
Sale of Bonds	10, 20, 40 or 60-7200	and the second s				medifilia anadem periodemical policy of decreasing a laborate
To comproper the property of the company of the com		714,874	34,705	0	517,061	8,103
DISBURSEMENTS:		And the second of the second o				promoting uniquestrated and control of the control
Instruction	10 or 50-1000	ان و ما	34,705	On the designation of the state	The Contract of the Contract o	8,103
Facilities Acquisition & Construction Services	20 or 60-2530	de period de beste de period de peri		ene en	422,300	process continues and continues of the continues of
Tort Immunity Services	80	650,269			Tanahadi d	
DEBT SERVICE		de marcon en recommenda en esperante de la marcon dela marcon de la ma			Address of the second of the s	
Debt Services - Interest on Long-Term Debt	30-5200				in the first contract of the following contract the state of the state	
Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300	e atte. e a attende e a	* and a not be		SE LINETE I	
Debt Services Other (Describe & Itemize)	30-5400	e hafrangan g	*******		engeleige für der der der der der der der der der de	
Total Debt Services	e Sensity			Principle of the American Committee of the Committee of t	0	Manufactural Compression and County C. N. County (no. 1911 decided publica
Other Disbursements (Describe & Itemize)						The second secon
Total Disbursements		650,269	34,705	0	422,300	8,103
Ending Cash Basis Fund Balance as of June 30, 2022		252,765	0		458,471	0
Reserved Cash Balance	714		The second secon	And a second sec	Angel Marcher 1 - Marchell 1 - Lotter	and the second s
Unreserved Cash Balance		252,765	0	0	458,471	0
THE PART OF THE PA	-	er i i sonafamfamfamfa filosopia i dato, na esta de la compania de la compania de la compania de la compania de				

### SCHEDULE OF TORT IMMUNITY EXPENDITURES \*

In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dallar amount for each category.  Expenditures:  Workers' Compensation Act and/or Workers' Occupational Disesse Act Unemployment Insurance Act Insurance Regular or Self-Insurance)  Risk Management and Claims Service  Judgments/Settlements  Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction  Lear Compensational Insurance Code 72, 76, and 81)	252.765
In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.  Expenditures:  Workers' Compensation Act and/or Workers' Occupational Disease Act Unemployment Insurance Act Insurance (Regular or Self-Insurance) Risk Management and Claims Service Undgments/Settlements  Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction  Educational Insurance Payments (Insurance Code 72, 76, and 81)	and the proper particular of the property of the particular of the
mpensation Act and/or Workers' Occupational Disease Act rent Insurance Act regular or Self-Insurance) sensent and Claims Service Settlements Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction narrance Payments (Insurance Code 72, 76, and 81)	
ion and/or Reduction	-70
ze Act Hinsurance) Ji Supervisory Service Related to Loss Prevention and/or Reduction ments (Insurance Code 72, 76, and 81)	0
Hinsurance) laims Service Il, Supervisory Services Related to Loss Prevention and/or Reduction yments (Insurance Code 72, 76, and 81)	5,403
lains Service  1, Supervisory Services Related to Loss Prevention and/or Reduction  yments (Insurance Code 72, 76, and 81)	107,808
Il, Supervisory Services Related to Loss Prevention and/or Reduction yments (Insurance Code 72, 76, and 81)	100,656
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction Recipiocal Insurance Payments (Insurance Code 7.2, 76, and 81)	0
Recipiocal Insurance Payments (insurance Code 7.2, 76, and 81)	381,473
1 act 5 carriers	0
ברפתו כרו ברפתו	24,929
Principal and Interest on Tort Bonds	0
Other -Explain on Itemization 44 tab	0
Total	0
G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0	ð

Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year. 55 ILCS 5/5-1006.7

SUPPLEMENTAL INFORMATION REQUIRED BY THE GRANT ACCOUNTABILITY AND TRANSPARENCY ACT (GATA), 30 ILCS 708

### Illinois Grant Accountability and Transparency Act Grantee Portal - Audit Consolidated Year-End Financial Report

Grantee Portal / Audit Reviews / Audit / CYEFR

The CYEFR has been submitted. If changes are needed, contact your state cognizant agency.

### PDF Report Excel Report

	CSFA #	Program Name	\$ State	\$ Federal	\$ Other	\$ Total
View	420-00-1758	Site Improvements	0	0	0	0
View	478-00-0251	Medical Assistance Program	0	7,328	0	7,328
View	586-18-0406	School Breakfast Program	0	16,730	0	16,730
View	586-18-0407	National School Lunch Program	0	134,797	0	134,797
View	586-18-0409	Child and Adult Care Food Program	0	3,554	0	3,554
View	586-18-0410	Summer Food Service Program	0	4,754	0	4,754
View	586-18-0868	Early Childhood Block Grant: Preschool for All 3-5	109,291	0	0	109,291
View	586-18-1015	Agriculture Education: Incentive	1,029	0	0	1,029

Totals:	110,320	938,888	8,623,379	9,672,587

,						***************************************
View	586-18-2330	Non-Cash Commodity Value	0	18,372	0	18,372
View	586-57-0420	Fed Sp. Ed. - Pre-School Flow Through: IDEA Part B - Consolidated Application	0	4,634	0	4,634
View	586-62-0414	Title I - Low Income: Improving the Academic Achievement of the Disadvantaged	0	128,715	0	128,715
View	586-62-0430	Title II - Teacher Quality: Preparing, Training, and Recruiting High-Quality Teachers, Principals, and Other School Leaders	0	13,177	0	13,177
View	586-62-1588	Title IVA Student Support and Academic Enrichment	0	902	0	902
View	586-62-2402	Federal Programs - Elementary and Secondary School Emergency Relief Grant	0	439,397	0	439,397
View	586-62-2578	Federal Programs: ARP - LEA American Rescue Plan	0	5,081	0	5,081
		Totals:	110,320	938,888	8,623,379	9,672,587
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View	586-64-0417	Fed Sp. Ed. - I.D.E.A Flow Through	0	142,679	0	142,679
View		Other grant programs and activities		18,768	0	18,768
View		All other costs not allocated			8,623,379	8,623,379
Totals:			110,320	938,888	8,623,379	9,672,587

### Illinois Grant Accountability and Transparency Consolidated Year-End Financial Report

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10/12/2:

Grantee Name	Pawnee CUSD #11					
ID Numbers	AUDIT:34192 Grantee:677194 UEI:UNN7FEXSA3J9 FEIN:376005782					
Audit Period	7/1/2021 - 6/30/2022					
Submitted	10/12/2022; Jill E Hamilton; Bookkeeper; hamilton70@yahoo.com; 2176253981					
Accepted						
Program Count	16					

All Programs Total						
Category	State	Federal	Other	Total		
Personal Services (Salaries and Wages)	0.00	0.00	0.00	0.00		
Fringe Benefits	0.00	0.00	0.00	0.00		
Travel	0.00	0.00	0.00	0.00		
Equipment	0.00	0.00	0.00	0.00		
Supplies	0.00	0.00	0.00	0.00		
Contractual Services	0.00	0.00	0.00	0.00		
Consultant (Professional Services)	0.00	0.00	0.00	0.00		
Construction	0.00	0.00	0.00	0.00		
Occupancy - Rent and Utilities	0.00	0.00	0.00	0.00		
Research and Development	0.00	0.00	0.00	0.00		
Telecommunications	0.00	0.00	0.00	0.00		
Training and Education	0.00	0.00	0.00	0.00		
Direct Administrative Costs	0.00	0.00	0.00	0.00		
Miscellaneous Costs	0.00	23,849.00	8,623,379.00	8,647,228.00		
All Grant Specific Categories	110,320.00	915,038.66	0.00	1,025,358.66		
TOTAL DIRECT EXPENDITURES	110,320.00	938,887.66	8,623,379.00	9,672,586.66		
Indirect Costs	0.00	0.00	0.00	0.00		
TOTAL EXPENDITURES	110,320.00	938,887.66	8,623,379.00	9,672,586.66		

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State Agency	Department Of Commerce And Economic Opportunity (420)	
Program Name	Site Improvements (420-00-1758)	
<b>Program Limitations</b>	No	
Mandatory Match	No	
Indirect Cost Rate	0.00 Base:	

Category	State	Federal	Other	Total
	0.00	0.00	0.00	0.00
TOTAL DIRECT EXPENDITURES	0.00	0.00	0.00	0.00

Page 3 of 19

State Agency	Pepartment Of Healthcare And Family Services (478)	
Program Name	edical Assistance Program (478-00-0251)	
<b>Program Limitations</b>	ogram Limitations No	
Mandatory Match	No	
Indirect Cost Rate	0.00 Base:	

Category	State	Federal	Other	Total
1st Quarter (JulSept.) Admin. Expenditures	0.00	2,250.98	0.00	2,250.98
3rd Quarter (JanMar.) Admin. Expenditures	0.00	3,243.33	0.00	3,243.33
4th Quarter (AprJun.) Admin. Expenditures		1,833.27	0.00	1,833.27
TOTAL DIRECT EXPENDITURES	0.00	7,327.58	0.00	7,327.58

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State Agency	State Board Of Education (586)	
Program Name	Agriculture Education: Incentive (586-18-1015)	
<b>Program Limitations</b>	No	
Mandatory Match	No	
Indirect Cost Rate	0.00 Base:	

Category	State	Federal	Other	Total
Expenditure-Grant Projects during the Audit Period	1,029.00	0.00	0.00	1,029.00
TOTAL DIRECT EXPENDITURES	1,029.00	0.00	0.00	1,029.00

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State Agency	State Board Of Education (586)	
Program Name	nild and Adult Care Food Program (586-18-0409)	
<b>Program Limitations</b>	No	
Mandatory Match	No	
Indirect Cost Rate	0.00 Base:	

Category	State	Federal	Other	Total
Prior year project revenues in CY	0.00	872.99	0.00	872.99
Revenues-Grant Projects during the Audit Period	0.00	2,681.17	0.00	2,681.17
TOTAL DIRECT EXPENDITURES	0.00	3,554.16	0.00	3,554.16

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State Agency	State Board Of Education (586)		
Program Name	arly Childhood Block Grant: Preschool for All 3-5 (586-18-0868)		
<b>Program Limitations</b>	No		
Mandatory Match	No		
Indirect Cost Rate	0.00 Base:		

Category	State	Federal	Other	Total
Expenditure-Grant Projects during the Audit Period	94,378.00	0.00	0.00	94,378.00
Prior year project lapse expends in CY	14,913.00	0.00	0.00	14,913.00
TOTAL DIRECT EXPENDITURES	109,291.00	0.00	0.00	109,291.00

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10/12/2:

State Agency	State Board Of Education (586)	
Program Name	ed Sp. Ed I.D.E.A Flow Through (586-64-0417)	
<b>Program Limitations</b>	No	
Mandatory Match	No	
Indirect Cost Rate	0.00 Base:	

Category	State	Federal	Other	Total
Expenditure-Grant Projects during the Audit Period	0.00	142,679.00	0.00	142,679.00
TOTAL DIRECT EXPENDITURES	0.00	142,679.00	0.00	142,679.00

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State Agency	State Board Of Education (586)
Program Name	Fed Sp. Ed Pre-School Flow Through: IDEA Part B - Consolidated Application (586-57-0420)
<b>Program Limitations</b>	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Expenditure-Grant Projects during the Audit Period	0.00	4,634.00	0.00	4,634.00
TOTAL DIRECT EXPENDITURES	0.00	4,634.00	0.00	4,634.00

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State Agency	State Board Of Education (586)
Program Name	Federal Programs - Elementary and Secondary School Emergency Relief Grant (586-62-2402)
<b>Program Limitations</b>	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Prior year project lapse expends in CY	0.00	439,397.00	0.00	439,397.00
TOTAL DIRECT EXPENDITURES	0.00	439,397.00	0.00	439,397.00

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State Agency	State Board Of Education (586)
Program Name	Federal Programs: ARP - LEA American Rescue Plan (586-62-2578)  This program was added by the grantee
<b>Program Limitations</b>	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Miscellaneous Costs	0.00	5,081.00	0.00	5,081.00
TOTAL DIRECT EXPENDITURES	0.00	5,081.00	0.00	5,081.00

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10/12/	2′.
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State Agency	State Board Of Education (586)
Program Name	National School Lunch Program (586-18-0407)
<b>Program Limitations</b>	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Prior year project revenues in CY	0.00	29,396.50	0.00	29,396.50
Revenues-Grant Projects during the Audit Period	0.00	105,400.92	0.00	105,400.92
TOTAL DIRECT EXPENDITURES	0.00	134,797.42	0.00	134,797.42

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State Agency	State Board Of Education (586)
Program Name	Non-Cash Commodity Value (586-18-2330) This program was added by the grantee
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Revenues-Grant Projects during the Audit Period	0.00	18,371.74	0.00	18,371.74
TOTAL DIRECT EXPENDITURES	0.00	18,371.74	0.00	18,371.74

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10/12/2:

State Agency	State Board Of Education (586)
Program Name	School Breakfast Program (586-18-0406)
<b>Program Limitations</b>	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Prior year project revenues in CY	0.00	3,060.88	0.00	3,060.88
Revenues-Grant Projects during the Audit Period		13,668.73	0.00	13,668.73
TOTAL DIRECT EXPENDITURES	0.00	16,729.61	0.00	16,729.61

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State Agency	State Board Of Education (586)
Program Name	Summer Food Service Program (586-18-0410)
<b>Program Limitations</b>	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Prior year project revenues in CY	0.00	4,754.15	0.00	4,754.15
TOTAL DIRECT EXPENDITURES	0.00	4,754.15	0.00	4,754.15

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State Agency	State Board Of Education (586)
Program Name	Title I - Low Income: Improving the Academic Achievement of the Disadvantaged (586-62-0414)
<b>Program Limitations</b>	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Expenditure-Grant Projects during the Audit Period	0.00	119,388.00	0.00	119,388.00
Prior year project lapse expends in CY		9,327.00	0.00	9,327.00
TOTAL DIRECT EXPENDITURES	0.00	128,715.00	0.00	128,715.00

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State Agency	State Board Of Education (586)
Program Name	Title II - Teacher Quality: Preparing, Training, and Recruiting High-Quality Teachers, Principals, and Other School Leaders (586-62-0430)
<b>Program Limitations</b>	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Expenditure-Grant Projects during the Audit Period	0.00	11,819.00	0.00	11,819.00
Prior year project lapse expends in CY		1,358.00	0.00	1,358.00
TOTAL DIRECT EXPENDITURES	0.00	13,177.00	0.00	13,177.00

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State Agency	State Board Of Education (586)
Program Name	Title IVA Student Support and Academic Enrichment (586-62-1588)
<b>Program Limitations</b>	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category		Federal	Other	Total
Expenditure-Grant Projects during the Audit Period		902.00	0.00	902.00
TOTAL DIRECT EXPENDITURES		902.00	0.00	902.00

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Program Name	Other grant programs and activities

Category	State	Federal	Other	Total
Miscellaneous Costs	0.00	18,768.00	0.00	18,768.00
TOTAL DIRECT EXPENDITURES	0.00	18,768.00	0.00	18,768.00

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Program Name	All other costs not allocated

Category	State	Federal	Other	Total
Miscellaneous Costs	0.00	0.00	8,623,379.00	8,623,379.00
TOTAL DIRECT EXPENDITURES	0.00	0.00	8,623,379.00	8,623,379.00



				The second secon	and the state of t	What is a second	The state of the s	reaction to combinate description of the Cold (1) the problem to the Cold (1) the Cold (	COLUMN SANDERS OF THE PROPERTY	and the second contract and the second secon	hay a report of the homestand and the managed prompted by the state of
Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2021	Add: Additions July 1, 2021 thru June 30, 2022	Less: Deletions July 1, 2021 thru June 30, 2022	Cost Ending June 30, 2022	Life in Years	Accumlated Depreciation Beginning July 1, 2021	Add: Depreciation Allowable July 1, 2021 thru June 30, 2022	Less: Depreciation Deletions July 1, 2021 thru June 30, 2022	Accumulated Depreciation Ending June 30, 2022	Ending Balance Undepreciated June 30, 2022
Works of Art & Historical Treasures	210	The second secon	A second		0		ed in 1951 e Label annière i meminere annière alle alle a tota 15	The second secon	en private de commence de comm		
Land	220				A TOTAL CONTRACTOR OF THE CONT	y					
Non-Depreciable Land	221	68,728	of the results on medicine, as arrived arrest ways. The parties of the results and the second of the	The control of the co	68,728		:				68,728
Depreciable Land	222	A CONTRACTOR OF THE PROPERTY O			0	S			And the second s	0	0
Buildings	230		,	Tr. 10 Vij. 10	e roller de la companya de la compa	eren e					
Permanent Buildings	231	9,193,846	563,878	oppletensem Tähle erstellt in de verken von er deur von er er er	9,757,724	83	5,593,080	161,815		5,754,895	4,002,829
Temporary Buildings	232				0	82	And the second s	Colonia can candinadam se consensor servicios de consensor se consenso	berdepart (s) on any half between the state of the state	O	0
Improvements Other than Buildings (Infrastructure)	240	712,300	19,955		732,255	20	301,161	36,059	er dem beste des primeron (serie "n. dels de descriptions de Palen "ne "de "n. de se	337,220	395,035
Capitalized Equipment	230							en e	geben geben den senten en e	deple and a deputification of the control of the co	e de la de commonte destruitables proprietation de la sistema de la destruitación de l
10 Yr Schedule	251	602,319	227,768		830,087	9	270,127	76,700	About the second	346,827	483,260
5 Yr Schedule	252	621,552	271,081	158,516	734,117	<b>in</b>	497,517	96,119	132,885	460,751	273,366
3 Yr Schedule	253	The state of the s			0	M.				0	O
Construction in Progress	260	19,955		19,955	0	i entre					0
Total Capital Assets	200	11,218,700	1,082,682	178,471	12,122,911		6,661,885	370,693	132,885	£69′668′9	5,223,218
Non-Capitalized Equipment	8	and the state of t		A Company of the comp	0	8		0			
Allowable Depreciation	The same of the sa							370,693			

#### ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)

This schedule is completed for school districts only.

Eund	Sheet, Row	man and the second second to the	ACCOUNT NO - TITLE	Amount
		2.	PERATING EXPENSE PER PUPIL	
EXPENDITURES:	Expenditures 16-24, L116			
)&M	Expenditures 16-24, L155		Total Expenditures Total Expenditures	\$ 5,42 54
os	Expenditures 16-24, L178		Total Expenditures	18
r.	Expenditures 16-24, L214		Total Expenditures	43
MR/SS	Expenditures 16-24, L292		Total Expenditures	29
ORT	Expenditures 16-24, L422		Total Expenditures	62
			Total Expenditures	
ESS RECEIPTS/REVENUES	OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO	O THE REGULAR	K-12 PROGRAM:	
R	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$
R	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)	and have the service of the service of the
R	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)	Mark Andre
R	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)	And the second second
R	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)	
R R	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (in State)	The state of the Control of the decide of the state source
r R	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (in State)	1 1 4 4
R	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (in State)	S. Ballon
R	Revenues 10-15, L60, Col F Revenues 10-15, L61, Col F	1452	Adult - Transp Fees from Other Districts (In State)	
R		1453	Adult - Transp Fees from Other Sources (In State)	into the case demonstrate progress,
&M-TR	Revenues 10-15, L62, Col F Revenues 10-15, L151, Col D & F	1454	Adult - Transp Fees from Other Sources (Out of State)	-
&M-TR	Revenues 10-15, L152, Col D & F	3410 3499	Adult Ed (from ICCB) Adult Ed - Other (Describe & Itemize)	Fermion and the second of the trapping of particles organized
&M-TR	Revenues 10-15, L132, Col D & F	3499 4600	Fed - Spec Education - Preschool Flow-Through	e e e e e e
&M-TR	Revenues 10-15, L214, Col D,F	4605	Fed - Spec Education - Preschool Discretionary	
&M	Revenues 10-15, L224, Col D	4810	Federal - Adult Education	
)	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs	9
D	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K	
)	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K	1 Marie 100 to 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
D .	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs	
D C	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs	The state of the s
	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition	
)	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition	and the second of the second of the second
)	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition	
1	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition	Solat term from a comprise description of
ı	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition	
1	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition	e medition of a control of
1	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tultion	1 20 1 2 20 20 20 20 20 20 20 20 20 20 20 20 2
•	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition	A second and a second desirable
<b>)</b>	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition	
)	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition	the section of the se
)	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition	and the second s
)	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition	
) )	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition	the second of th
)	Expenditures 16-24, £77, Col K - (G+I)	3000	Community Services	
)	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units	64
D	Expenditures 16-24, L116, Col G Expenditures 16-24, L116, Col I	-	Capital Outlay	
&M	Expenditures 16-24, L134, Col K - (G+I)	3000	Non-Capitalized Equipment Community Services	the relation with the consideration and the second con-
&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units	en anno en en en anno anno anno anno ann
 &M	Expenditures 16-24, L155, Col G	4000	Capital Outlay	And the second of the second
&M	Expenditures 16-24, L155, Col I		Non-Capitalized Equipment	12 - 1 - 10 - 10 - 10 - 10 - 10 - 10 - 1
5	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units	the state of the state of the state of
S	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	17
₹	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services	
₹	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units	e e e e e e e e e e e e e e e e e e e
1	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	The second secon
<b>t</b>	Expenditures 16-24, L214, Coi G		Capital Outlay	27
l .	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment	a management of the second of
R/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs	The second Common Commo
R/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K	and the second s
R/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K	the team of the company of the company of
R/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs	The same of the sa
₹/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs	the contract of the same of the same
R/SS	Expenditures 16-24, L277, Col K	3000	Community Services	
R/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units	April 100 may be a second
rt 	Expenditures 16-24, L318, Col K - (G+I)	1125	Pre-K Programs	. At the second of the second
rt ≓	Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K	the state of the state of the state of
rt <del></del>	Expenditures 16-24, L322, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K	* The State of the
t •	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs	was an or make a salah an an an an a
rt -	Expenditures 16-24, L326, Col K - (G+I)  Expenditures 16-34, L331, Col K	1600	Summer School Programs  Brook Brograms - British	A. A. W. B. W. C
rt et	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tultion	A 1 TANKS SETS AND ADDRESS OF WILLIAM TO SHOOL
rt rt	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition	A second control of the second control of the second
	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition	1 - 14 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
rt et	Expenditures 16-24, £334, Col K	1913	Special Education Programs Pre-K - Tuition	
rt rt	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tultion	American property of the first section
	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition	1.10
rt rt	Expenditures 16-24, L337, Col K Expenditures 16-24, L338, Col K	1916 1917	Adult/Continuing Education Programs - Private Tuition	and the second second
rt	Expenditures 16-24, L338, Col K Expenditures 16-24, L339, Col K	1917	CTE Programs - Private Tuition	
rt	Expenditures 16-24, L339, Col K Expenditures 16-24, L340, Col K	1918	interscholastic Programs - Private Tuition	ter in the second of the second of
n rt	Expenditures 16-24, L340, Col K Expenditures 16-24, L341, Col K	1919	Summer School Programs - Private Tuition Gifted Programs - Private Tuition	
rt	Expenditures 16-24, L341, Cork Expenditures 16-24, L342, Coi K	1920	Bilingual Programs - Private Tuition	A CONTRACT OF THE RESEARCH
rt	Expenditures 16-24, L343, Col K	1921	Truants Alternative/Optional Ed Progms - Private Tuition	
nt .	Expenditures 16-24, L387, Col K - (G+I)	3000	Community Services	CONTRACTOR OF THE PROPERTY.

	ESTIMATED OPERATING EXPENSE		PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)	ame a comment of the
migration desired automorphisms	Banggang panggang pangganan panggan ang manggan ang manggan ang manggan bang manggan bang manggan ang mang man	This schedui	le is completed for school districts only.	dided to the contract property of the property of the contract
Eund	Sheet, Row		ACCOUNT NO - TITLE	Amount
Tort	Expenditures 16-24, 1414, Col K	4000	Total Payments to Other Govt Units	0
Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay	0
Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment	0
			Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$ 1,505,515
			Total Operating Expenses Regular K-12 (Line 14 minus Line 96)	5,991,399
	9 Mont	h ADA from Aver	age Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022	495.62
			Estimated OEPP (Line 97 divided by Line 98)	\$ 12.088.69

#### ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)

This schedule is completed for school districts only.

<u>Fund</u>	Sheet, Row		ACCOUNT NO - TITLE	Amount
		J. J	PER CAPITA TUITION CHARGE	
LESS OFFSETTING RECEIPTS/REV	VENUES:			
R	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (in State)	\$
R	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (in State)	The second of th
R	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	
R	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	
R	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (in State)	A service and
R	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)	
R	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)	the state of the state of the state of
R R	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)	
r R	Revenues 10-15, L57, Col F Revenues 10-15, L58, Col F	1443 1444	Special Ed - Transp Fees from Other Sources (In State)	
D D	Revenues 10-15, L75, Col C	1600	Special Ed - Transp Fees from Other Sources (Out of State) Total Food Service	
O-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)	5,
0	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks	26, 56,
D	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)	
D	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks	
	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)	to the transfer of the continue of the continu
D .	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)	man and the second second second
D-0&M	Revenues 10-15, L97, Col C,D	1910	Rentals	- at the majories to the model of the desire of the said of the sa
D-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts	And the second of the second of the
D-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts	7,
	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)	5,
O-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education	21,
D-O&M-MR/SS	Revenues 10-15, £143, Coi C,D,G	3200	Total Career and Technical Education	1,
-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed	in the St. of the property constraints and
)	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast	3
O-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative	refrance of the contract of th
D-0&M	Revenues 10-15, L150,Col C,D	3370	Driver Education	6
O-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation	74
)	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants	
-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy	
-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education	
-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant	
-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant	
O-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Coi C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant	
O-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success	en al en la la companiera que esta que la companiera de l
)-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools	and the second of the second o
&M	Revenues 10-15, 1169, Col D	3925	School Infrastructure - Maintenance Projects	and the second of the second of
-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources	and the second of
) - 0944 TD 440/cc	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)	The second second second second second
O-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G		Total Restricted Grants-In-Aid Received Directly from Federal Govt	reservation of a first section of the section of
D-O&M-TR-MR/SS D-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100 4200	Total Title V	and the same of th
D-O&M-TR-MR/SS	Revenues 10-15, L200, Col C,G Revenues 10-15, L206, Col C,D,F,G		Total Food Service	175
-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4300 4400	Total Title ! Total Title IV	143
-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	
O-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Flow Through	147
O-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Noon & Board	and the transfer of the second
-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Discretionary Fed - Spec Education - IDEA - Other (Describe & Itemize)	THE REAL PROPERTY WAS ARRESTED AS A STATE OF THE PROPERTY OF T
-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins	to which is a process of the second s
-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments	
	Revenues 10-15, L25S, Col C	4901	Race to the Top	
-O&M-TR-MR/SS	Revenues 10-15, L256, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant	
-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	to the transmission of the
-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920	McKinney Education for Homeless Children	
-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	the state of the s
-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932	Title II - Teacher Quality	13
-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960	Federal Charter Schools	
-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981	State Assessment Grants	
-O&M-TR-MR/SS	Revenues 10-15, 1.264, Col C,D,F,G	4982	Grant for State Assessments and Related Activities	Control of the second section of the second section of
-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach	10
-O&M-TR-MR/SS	Revenues 10-15, £266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	
-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)	42
deral Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses	
-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **	110
-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **	At a fire program
			Total Deductions for BCTC Community 11- 104 street 11 ccc	
			Total Deductions for PCTC Computation Line 104 through Line 193	\$ 1,234
			Net Operating Expense for Tuition Computation (Line 97 minus Line 195)	4,756
			Total Depreciation Allowance (from page 36, Line 18, Col I)	370
		40.4 f	Total Allowance for PCTC Computation (Line 196 plus Line 197)	5,127
	9 Month A	WA ITOM AVERA	ge Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022 Total Estimated PCTC (Line 198 divided by Line 199)	49 5 10,34

<sup>\*</sup>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.

#### **FINANCIAL PROFILE INFORMATION**

#### Required to be completed for school districts only.

	<u>Tax Year 2021</u>		Equali	zed Asses	sed Valu	ation (EAV):			86,896,80	9	
	Educational		Operations & Maintenance			Fransportatio	n		Combined Total		Working Cash
te(s):	0.01840	00 +	0.00		٠	0.002	.000	=	0.02540	00	0.0005
	A tax rate must be	entered	in the Educati	onal, Op	eration	and Mainte	enance	e, Tra	nsportation, and	Worki	ng Cash boxes
	above. If the tax ra	ite is zer	o, enter "0".								
Resul	ts of Operations *										
	Receipts/Revenues	;	Disbursement Expenditure	•	Exc	ess/ (Deficien	icy)		Fund Balance		
	9,954,018	3	6,394,	912		3,559,3	106		9,443,12	1	
	he numbers shown are the ransportation and Working			' & 8, lines	8, 17, 2	0, and 81 for t	he Edu	cation	nal, Operations & M	aintena	nce,
Short	-Term Debt **										
	CPPRT Notes		TAWs			TANs			TO/EMP. Orders		EBF/GSA Certificat
	. (	0 +		0 -	٠,		0	+		0 +	
	Other		Total								
	· ·	0 =		0							
** 7	he numbers shown are the	sum of e	ntries on page 2	5.							
Long-	Term Debt										
_	the applicable box for long	g-term de	bt allowance by	type of dis	strict.						
, a											
	a. 6.9% for elementary		school districts,			11,991,	760				
Х	b. 13.8% for unit distric	its.									
Long-	Term Debt Outstanding	<b>;</b> :									
	c. Long-Term Debt (Prin	ncipal onl	y)	Ac	ct						
	Outstanding:			5	11	183,0	000				
	rial Impact on Financial						- 1 - C				at d d .
	licable, check any of the fol n sheets as needed explaini			ve a mate	riai impa	ct on the entit	ty's fina	anciai	position during futi	ire repo	orting periods.
Attaci		ing each	tern checked.								
	Pending Litigation										
	Material Decrease in EA										
	Material Increase/Decre		ollment								
	Adverse Arbitration Rulii	ng									
	Passage of Referendum										
	Taxes Filed Under Protes	st									
	Decisions By Local Board	of Revie	w or Illinois Prop	erty Tax A	ppeal Bo	ard (PTAB)					
÷	Other Ongoing Concerns	(Describ	e & Itemize)								
;											
Comm	nents:										

# **ESTIMATED FINANCIAL PROFILE SUMMARY**

Financial Profile Website

	District Name: District Code:	Pawnee CUSD 11 51084011026			
	County Name:	Sangamon			
	1. Fund Balance to Revenue Ratio:	venue Ratio:		Total	Ratio
	Total Sum of Fund Bala	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	9,443,121.00	0.949
	Total Sum of Direct Rev	fotal Sum of Direct Revenues (P7, Cell C8, D8, F8 & 18)	Funds 10, 20, 40, & 70,	9,954,018.00	
	Less: Operating Deb	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00	
	(Excluding C:D57, C:I	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			
7	2. Expenditures to Revenue Ratio:	venue Ratio:		Total	Ratio
	Total Sum of Direct Exp	fotal Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	6,394,912.00	0.642
	Total Sum of Direct Rev	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & 18)	Funds 10, 20, 40 & 70,	9,954,018.00	
	Less: Operating Deb	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00	
	(Excluding C:D57, C:I	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0
	Possible Adjustment:				
~	3. Days Cash on Hand:			Total	Days
	Total Sum of Cash & In	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, 14 & C5, D5, F5 & 15)	Funds 10, 20 40 & 70	9,435,232.00	531.15
	Total Sum of Direct Exp	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & 117)	Funds 10, 20, 40 divided by 360	17,763.64	
4	1. Percent of Short-Tern	4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent
	Tax Anticipation Warra	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00
	EAV x 85% x Combined	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	$(.85 \times EAV) \times Sum$ of Combined Tax Rates	1,876,102.11	
'n	5. Percent of Long-Tern	5. Percent of Long-Term Debt Margin Remaining:		Total	Percent
	Long-Term Debt Outstanding (P3, Cell H38)	anding (P3, Cell H38)		183,000.00	98.47
	Total Long-Term Debt Allowed	Allowed (P3, Cell H32)		11,991,759.64	

Estimated 2023 Financial Profile Designation: <u>RECOGNITION</u>

**4.00** \*

Total Profile Score:

0.10

Score Weight Value

4 0.10 0.40

Score Weight Value

4 0.10 0.40

Score Weight Value

4 0.35 1.40

Score Weight Value 4 0 0.35

> Adjustment Weight

Score

1.40

Value

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.

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

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

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

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

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







Indirect Cost Rate Plan

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

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

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Páid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	500,000	25,000	475,000
ED-Food Service-Supplies & Materials	10-2560-400	Kohl Wholesale	70,840	25,000	45,840
Tort-Support Services-General & Admin-Purchased Svcs	80-2300-300	PSIC	106,363	25,000	81,363
Tort-Support Services-Legal Services	80-2300-300	Robbins Schwartz Nicholos	26,455	25,000	1,455
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Total	<u> </u>	<u> </u>	203,658	1	128,658

## **ESTIMATED INDIRECT COST RATE DATA**

# Financial Data To Assist Indirect Cost Rate Determination

(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)

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 ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant to persons whose salaries are classified as direct costs in the function listed.

## Support Services - Direct Costs (1-2000) and (5-2000)

Direction of Business Support Services (1-2510) and (5-2510)

Fiscal Services (1-2520) and (5-2520)

Operation and Maintenance of Plant Services (1, 2, and 5-2540)

Food Services (1-2560) Must be less than (P16, Col E-F, L65)

175,088 18,372

Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is

Internal Services (1-2570) and (5-2570)

required).

Data Processing Services (1-2660) and (5-2660) Staff Services (1-2640) and (5-2640)

### SECTION II

Estimated Indirect Cost Rate for Federal Programs			30 00 00 00 00 00 00 00 00 00 00 00 00 0	e Branch Dennes (Article St.) And Alberton and Article St. (Article St.) And Article St. (Articl	
		Restricted Program	rogram	Unrestricted Program	ogram
	Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
Instruction	1000	of Aller Colored Comments of the Aller of th	3,959,197		3,959,197
Support Services:				٠	
liqu	2100		171,110		171,110
Instructional Staff	2200		93,111		93,111
General Admin.	2300		472,950		472,950
School Admin	2400		400,888		400,888
Business:					
Direction of Business Spt. Srv.	2510	0	0	0	0
Fiscal Services	2520	43,746	0	43,746	0
Oper. & Maint. Plant Services	2540		577,609	577,609	0
Pupil Transportation	2550		178,159		178,159
Food Services	2560		37,229		37,229
Internal Services	2570	19,396	0	19,396	0
Central:					
Direction of Central Spt. Srv.	2610		0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
Information Services	2630		2,555		2,555
Staff Services	2640	0	0	0	0
Data Processing Services	2660	0	0	0	0
Other:	2900		0		0
Community Services	3000		0		0
Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(128,658)		(128,658)
Total		63,142	5,796,316	672,917	5,186,541
		Restricted Rate	Rate	Unrestricted Rate	Rate

672,917 5,186,541

> Total Indirect Costs: Total Direct Costs:

63,142 5,796,316

= 1.09%

Total Direct Costs: Total Indirect Costs:

## 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: Pawnee CUSD 11 RCDT Number: 51084011026

		Actual	Actual Expenditures, Fiscal Year 2022	Fiscal Year 20	022	Budi	<b>Budgeted Expenditures, Fiscal Year 2023</b>	rres, Fiscal Yea	r 2023
		(10)	(20)	(80)		(10)	(20)	(08)	
Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Tort Fund *	Total	Educational Fund	Operations & Maintenance Tort Fund Fund	Tort Fund	Total
1. Executive Administration Services	2320	156,936		33,533	190,469	167,868		32,712	200,580
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	0		0	0			4	0
4. Direction of Business Support Services	2510	0	0	0	0				0
5. Internal Services	2570	19,396		0	19,396	42,292			42,292
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law	e law				c				C
and included above.					•				•
8. Totals		176,332	0	33,533	209,865	210,160	0	32,712	242,872
9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)	Ê								16%

### CERTIFICATION

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

Date	Contact Telephone Number
Signature of Superintendent	Contact Name (for questions)

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

- The district is ranked by ISBE in the lowest 25th percentile of like 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.

#### **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 toilling is School Code [105 | LCS 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 pedilinois 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 statuteIllinois 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 pelllinois 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.
- 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 tolllinois School Code [105 il.CS 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 19-81.
- 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.
- X 22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

Part C, #22 - Other than cash basis, the opinion is modified due to the District not maintaining a formal record keeping system to track fixed assets accounted for in the General Fixed Asset Account Group.

(Ex: 00/00/0000)

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

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

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

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

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.

Deferred	Revenues (490)			1	2.44V		
M	landated Categorical	s Payments (310					\$-
	celpts/Revenue						
M	landated Categorical	s Payments (310	0, 3120, 3500, 35	10, 3950)			\$-
	S. 1.3						
Total							\$-

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

#### **PART E - QUALIFICATIONS OF AUDITING FIRM**

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

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

#### Pehiman and Dold, P.C. 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.

PDF in Opinion Page with Signature	
Signature	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

Complete the following for attempts to improve fiscal efficiency through shared services or autsourcing in the prior, current and next fiscal years.

Pawnee CUSD 11
51084011026

REPORT ON SHARED SERVICES OR OUTSOURCING School Code, Section 17-1.1 (Public Act 97-0357) Fiscal Year Ending June 30, 2022

51-084-0110-26\_AFR22 Pawnee CUSD 11

	Prior Fiscal	Current	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement,
Check box if this schedule is not opplicable.	Teal	riscal rear		A TO A THE THE PROPERTY OF THE
Indicate with an (X) if Deficit Reduction Plan is Required in the Budget		A Maria and a second		
Service or Function( <u>Check all that apply</u> )			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
Curriculum Planning		The state of the s		a de la companya de desemble de la companya de la c
Custodial Services				A CO. C.
Educational Shared Programs		The second second second second		t dan limitet process and the consequence of the second of the constant of the
Employee Benefits				The second secon
Energy Purchasing		No. of the construction of the second		the second section of the second was been broken and the later of the second se
Food Services			and demand the control of the contro	g to complete the the complete control of the desired and and desired to the control of the cont
Grant Writing		1		A STATE OF THE PROPERTY OF THE
Grounds Maintenance Services				
INSULABILITY.	×	×	Prair	Prairie State Insurance Cooperative
Investment Pools				the companies of the co
Legal Services				e como es espera a personalmente que en mendada esta de mese en la como como en los como como entre el terro estación
Maintenance Services				<ul> <li>A construction of the contraction of t</li></ul>
Personnel Recruitment				<ul> <li>A control of a control of the control</li></ul>
Professional Development				and the second of the second s
Shared Personnel				e ja majakajo aja ajatum upu upum permajam arabajam jummum mana umparamajam arabajam ajatum tang bajam ng manuna ajatu
Special Education Cooperatives	×	×	Sang	Sangamon Special Education District
STEM (science, technology, engineering and math) Program Offerings				
Supply & Equipment Purchasing	The state of the s			
Technology Services	×	×	CMS	CMS Joint Purchasing Agreement
Transportation				A DE MERCEL ENVAN OFFICIALE ENVANCE CONTRACTOR DE CONTRACTOR DE CENTRACTOR DE CENTRACTOR DE CONTRACTOR DE CONTRACT
Vocational Education Cooperatives	×	×	Regi	Regional Office of Career & Technical Education
All Other Joint/Cooperative Agreements	×	×	Trua	Truant Alternative - TAOEP
Other				The second secon
Additional space for Column (D) - Barriers to Implementation:				
,				
Additional space for Column (E). Name of LEA:				

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

- 1. Education Fund Acct 1614 Cafeteria/Rebates Pop
- 2. Education Fund Acct 1993 Pre-School Fee
- 3. Education Fund Acct 1999 UCB Royalty \$425, E-Rate \$2,160, Misc Refunds/Reimb \$5,311
- 4. Transportation Fund Acct 1999 Misc Refunds/Reimb \$824
- 5. Tort Fund Acct 1999 PSIC Equity Refund \$ 10,630, IDOR SUTA Refund \$8,996
- 6. Education Fund Acct 3099 Library Per Capita Grant
- 7. Education Fund Acct 4998 Esser II Grant

SUPPLEMENTAL INFORMATION REQUIRED BY
TITLE 2, U.S. CODE OF FEDERALREGULATIONS PART 200,
UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES,
AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS (UNIFORM GUIDANCE)

#### Pawnee Community Unit School District No. 11 51-084-0110-26

### RECONCILIATION OF FEDERAL REVENUES Year Ending June 30, 2022 Annual Financial Report to Schedule of Expenditures of Federal Awards

#### **TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-9, Line 7	Account 4000	\$	914,730
Flow-through Federal Revenues Revenues 10-15, Line 115	Account 2200		3,516
Value of Commodities	Account 2200	der sehre bestrehreite dersynerier serverstellt. I princepe i felhorfield	TO THE STATE OF TH
ICR Computation 37, Line 11		manufacture of the probability of the probability of the control of the probability of the control of the contr	18,372
Less: Medicaid Fee-for-Service Program			
Revenues 10-15, Line 266	Account 4992	and the second second second	with the state of
AFR TOTAL FEDERAL REVENUES:		\$ 525 050 0200, 524	936,618
ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUN	TS:		
Reason for Adjustment:			
	ng transita na Properties no transita na mandra na managa na transita na mandra na mangania. Panaga An managania managania na managania na managania na	Me 2/4	
The second section of the second section of the second section is a second section of the second section of the second section is a second section of the se	t an administrativa e e e e e e e e e e e e e e e e e e e	gar and the same and an	Solve and the control of the control
	internal Standard on the property of the Antique of the Enderly of the Standard of the Standar	. entre i di entre de la compania del la compania de la compania del la compania de la compania del la compania de la compania de la compania de la compania de la compania	e contrar an antique a contrar an activate de de las de la carracte de la contrar de
	ka dikudi da kadanta en ara sa ta sa ta da ara sa un kada an ara da ara sa un dikular sa sa sa dikular sa sa s An ara sa	Annual of the state of the stat	a na taona dia antikan'i ay kaominina na paoliti na ilay izi ao kaominina dia ao any kaominina dia ao amin'ny Ny INSEE dia mampiasa ny kaominina ny kaominina dia ao
	er tendom af utfar het mer en ten ten en van yn haarget het ten anneka an út haar het tar yn tyr tar syk ten e	that in the second was asserted by the control of t	. The state of the
ADJUSTED AFR FEDERAL REVENUES		\$	936,618
Total Current Year Federal Revenues Reported on SE	FA:		
Federal Revenues	Column D	\$	936,618
Adjustments to SEFA Federal Revenues:			
Reason for Adjustment:			
of 2018 for the material angle (i.g. 18 of 18 do 18 of	ert om det de la vierne en e	centre of the term of which	in the second control of the second of
	and an exercision to security or an exercision of the security		The second second section is a second
	nd sha an dir Noderbarda she ne na hadis Novay (NOV) yayahadi giri Golay, ar ila an an na ye sojih	and a compared to the second contract of the	a name a construit de la construita de la construit de la construit de la construit de la construit de la const
	an aglishi yili jartaa kansa waxa karan ini kati agaan ku taa ta ye iini ya aan aa aa aa tay ku ati aga ku yan	gering Saria — Lak Agarian an Aras (ng. juga ng. garaka na philasin	en e
ADJL	JSTED SEFA FEDERAL REVENUE	E: \$	936,618

DIFFERENCE:

\$

### Pawnee Community Unit School District No. 11 51-084-0110-26 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ending June 30, 2022

		ISBE Project #	Receipts,	Receipts/Revenues		Expenditure/I	Expenditure/Disbursements*				
Federal Grantor/Pass-Through Grantor		9 as 1414	W. Contain		**************************************	Year		Year		Final	
enar o	CFDA	(1st 8 digits)	Year	Year	Year	7/1/20-6/30/21	Year	7/1/21-6/30/22	Obligations/	Status	Budget
Program or Cluster Title and	Number <sup>2</sup>	or Contract #3	7/1/20-6/30/21	7/1/21-6/30/22	7/1/20-6/30/21	Pass through to	7/1/21-6/30/22	Pass through to	Encumb.	(E)+(L)+(G)	
Major Program Designation	₹	(8)	9	۵	(E)	Subrecipients	(F)	Subreciplents	(9)	Ξ	=
US Department of Agricultural passed through the IL State Board of Education:	100 Proc. 100 Pr		men (* Ministry), pr					e come a pr	The Principal Control of the Control	0	
Child Nutrition Cluster:								<ul> <li>■ (1) (1) (2)</li> <li>■ (2) (2) (3)</li> <li>■ (3) (2) (3)</li> <li>■ (3) (3) (3)</li> <li>■ (4) (4) (3)</li> <li>■ (4) (4) (4)</li> <li>■ (4) (</li></ul>	6 1 m a 100 mar p	0	
National School Lunch Program	10.555	2021-4210		29,396	The state of the s	egyptemage opg g easymmatic, a to joyge digit symmotogen include at the symmotogen include at th	29,396			29,396	e/u
National School Lunch Program	10.555	2022-4210	2000	105,401			105,401	na sat- an-		105,401	n/a
National School Lunch Program - USDA Foods (non cash award)	10.555	2022		18,372		And the second s	18,372		to come or come any any or come or com	18,372	e/u
Total CFDA #10.555	Filtratus Bayes			153,169		the appeals and the first power (A) to be appealed to the first power (A).	153,169		ALLOW CALCADOR SERVICE CONTRACTOR SERVICE	153,169	And the second s
School Breakfast Program	10.553	2021-4220	a company of the comp	3,061		en alleger oppdette i det de cape et en er en	3,061			3,061	n/a
School Breakfast Program	10.553	2022-4220	and the management of the control of	13,669	100	e agreement on a see Terreste and a section of the edition of the	13,669	A CONTRACTOR OF THE PROPERTY O		13,669	e/u
Total CFDA #10.553	The state of the s	e e emilyane de l'adjustiquada l'e e emilie e entre e emite e	e diring differentiation and administration of the control of the	16,730	All sections of the continues of the continues of	ann ainme ann ar ag a maidhean aidh ain aig dheann a' aigirt, "mga a 1977 a	16,730			16,730	The second control of control of the second
Summer Food Service Program	10.559	2021-4225	112,377	4,754	112,377		4,754	The graph of the g	- Marin Jer Ja	117,131	e/u
TOTAL US DEPT OF AG PASSED THROUGH THE IL STATE BOARD OF ED-CHILD NUTRITION CLUSTER	The state of the s		112,377	174,653	112,377		174,653			287,030	The debate of the second secon
US Department of Agricultural passed through the IL state Board of Education:		Service Control of the Control of th	mary county problems during the first own of the second se		and the state of t		A THE TAX A STANLAR AND THE ST			0	BE (100 Consult divings) . Vicinity
Child and Adult Care Food Program	10.558	2021-4226	2,073	873	2,073	ACCEPTED COMPANY OF A STANDARD STANDARD TO SERVICE COMPANY OF SERVICE	873		440. 7 7 7 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	2,946	e/u
Child and Adult Care Food Program	10.558	2022-4226		2,681		period of the second of the se	2,681		dimensional constraints of the c	2,681	e/u
Total CFDA #10.558	Control of the Contro	man i de albani i i i i de albani i i i i i i i i i i i i i i i i i i	2,073	3,554	2,073	to designing the state of the s	3,554		And the state of t	5,627	
P-EBT Administrative Costs Grant	10.649	2021-4210		614			614			614	n/a

 $<sup>\</sup>bullet$  (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).

i 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.

<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>&</sup>lt;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 and be included in the schedule and suggests to include the amounts in the SEFA notes.

Pawnee Community Unit School District No. 11 51-084-0110-26 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ending June 30, 2022

gh Grantor		isst Project #	Receipts/Revenues	Revenues	ottos.	Expenditure/Disbursements	Nsbursements	de en	1.1.10		
		to grow g , ,-			ang one expense	Year	name -	, Ker		Final	
	CFDA	(1st 8 digits)	Year	Year	Year	7/1/20-6/30/21	Year	7/1/21-6/30/22	Obligations/	Status	Budget
Program or Cluster Title and	Number <sup>2</sup>	or Contract #3	7/1/20-6/30/21	7/1/21-6/30/22	7/1/20-6/30/21	Pass through to	7/1/21-6/30/22	Pass through to	Encumb.	(E)+(F)+(G)	
Major Program Designation	(A)	(8)	0)	(a)	(E)	Subrecipients	(F)	Subreciplents	(9)	Œ	0
State Administrative Expense Funds	10.560	2022-4210	.000	14,638	to the second		14,638	ne deserva		14,638	e/u
TOTAL US DEPT OF AG PASSED THROUGH THE IL STATE BOARD OF ED		And the second s	114,450	193,459	114,450	<ul> <li>In the first of th</li></ul>	193,459		To do not to the property of the point of the popular	307,909	is to a shrink devides a clim through the hope the commence of
				2007	· Mercel					0	
US Department of Education passed through the IL State Board of Education:										0	
Title I Grants to Local Education Agencies-Low Income	84.010A	2021-4330	137,249	23,332	151,603		9,327		The state of the s	160,930	164,432
Title I Grants to Local Education Agencies-Low Income	84.010A	2022-4330		97,489			98,626		30,876	129,502	150,264
Total CFDA #84.010A			137,249	120,821	151,603		107,953	e investe ( ) e no	30,876	290,432	
Title I Grants to Local Education Agencies-Low Income (Supporting Effective Instruction)	84.367A	2622-4330		11,089			11,089			11,089	e/u
Title II - Improving Teacher Quality State Grants	84.367A	2021-4932	7,682	1,450	7,682		1,358			9,040	14,148
Title II - Improving Teacher Quality State Grants	84.367A	2022-4932		11,727			11,819	a contra de la contra del la contra de la contra del la contra de la contra de la contra de la contra del la contra de la contra de la contra del la contra de la contra de la contra del la contra del la contra de la contra de la contra del la cont		11,819	12,945
Total CFDA #84.367A			7,682	24,266	7,682		24,266	o de la companya de l		31,948	
Title I Grants to Local Education Agencies-Low Income (Student Support & Academic Enrichment)	84.424A	2022-4330		9,673	1100		9,673	o		9,673	e/u
Title IVA Grants Student Support and Academic Enrichment Program	84.424A	2022-4400		902	A STATE OF S	A CANADA A MANAGA MANAG	905	and the same		902	1,000
Total CFDA #84,424A	*.*	most out to		10,575	W		10,575	ego (B)		10,575	
Elementary and Secondary School Emergency Relief Fund (M)	84.425D	2021-4998		422,085			439,397			439,397	439,397
American Rescue Plan - Elementary and Secondary School Emergency Relief (M)	84.425U	2022-4998	1,1				5,081		To the state of th	5,081	1,005,119
TOTAL US DEPT OF EDUCATION PASSED THROUGH THE IL STATE BOARD OF EDUCATION			144,931	577,747	159,285	and the sequential description of the sequence of	587,272	2001 000	**************************************	746,557	THE STREET, A PARTY AND ADDRESS OF THE PARTY A

<sup>• (</sup>M) Program was audited as a major program as defined by \$200.518.

<sup>\*</sup>include the total amount provided to subrecipients from each Federal program. \$200.510 (b)(4).

<sup>&</sup>lt;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

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)

<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.

Pawnee Community Unit School District No. 11 51-084-0110-26 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ending June 30, 2022

A THE PARTY OF THE		ISBE Project #	Receipts/	Receipts/Revenues	The state of the s	Expenditure/	Expenditure/Disbursements 4	And the second section of the company of the compan		And the second s	
Federal Grantor/Pass-Through Grantor			· ••••••••••••••••••••••••••••••••••••		North Control	Year	-		rien nehem	Final	
T Official in the	CFDA	(1st 8 digits)	Year	Year	Year	7/1/20-6/30/21	Year	7/1/21-6/30/22	Obligations/	Status	Budget
Program or Cluster Title and	Number <sup>2</sup>	or Contract #3	7/1/20-6/30/21	7/1/21-6/30/22	7/1/20-6/30/21	Pass through to	7/1/21-6/30/22	Pass through to	Encumb.	(E)+(i)+(g)	
Major Program Designation	3	(8)	9	<u>(a</u>	(E)	Subrecipients	(F)	Subrecipients	(9)	Ξ	5
US Department of Education passed through the IL		The second secon								(	
State Board of Education-Spec Educ Cluster:	The second secon	A service and analysis of a factor of a service of a serv	en januaria esta sente sente sent esta esta esta esta esta esta esta est	the second section of the section of the second section of the sec	The second of th	amenta atropia a commo per contacte de 7470 eco e oriente de con	A COLUMN TO A COLU	And the state of t	description of the contract of	0	AT THE PARTY OF TH
Special Education Grants to State-FedSp. Ed IDEA	84 027A	2021-4620	123.652	43.298	166.950		0	endo especial		166,950	166,950
Special Education Grants to State-Fed - Sp. 10FA	The second secon	minimum and baseled terracina action and a second				AND THE RESIDENCE OF THE PARTY	and constructing the construction of the first contract to	and for the west was a second to the second management of the second second second second second second second	Special agency of the second o	traditional designation of the second	The Complete State of
Flow Through	84.027A	2022-4620		103,861		expension of the second substitutes and which is a constitution of the con-	142,679	allen der er e	Section 200	142,679	142,679
Total CFDA #84.027A	, , , , , , , , , , , , , , , , , , ,		123,652	147,159	166,950		142,679	i de estador	waren di Se	309,629	
Special Education Grants to State-FedSp. Ed	The state of the s	and address the fact of the fa	the state of the s	The strange of the st	And the state of t	The same of the sa	and the second s	The second secon			
Preschool Flow Through	84.173A	2021-4600	3,515	1,180	4,695	or the material exemplement is the house description in the second of the first of	0	e de la composition della comp	Total Control of the	4,695	4,695
Special Education Grants to State-FedSp. Ed			1 hipometri							***************************************	,
Preschool Flow Through	84.173A	2022-4600	moontaaninin oo aan oo ahaan dhaada ahaa caaraa aa aa ah in	3,361	The second secon	en hann som med "" " a med deb des es solden det a med to de block of sols senses of s	4,634	And the second of the second o	And the same of th	4,634	4,634
Total CFDA #84.173A	o tombre e o		3,515	4,541	4,695		4,634			9,329	
TOTAL US DEPT OF EDUC PASSED THROUGH THE IL	A Common Company of the Common	management of the company of the com		161 200	171 645	A MANAGEMENT (AND A MANAGEMENT) - L'INDIRECTOR (AND ANDRESSE L'ANDRESSE L'ANDRESSE (ANDRESSE L'ANDRESSE L'ANDR	147 212			318 958	
STATE BOARD OF EDUC - SPECIAL EDUC CLUSTER	control copyright operation considers a part consider scale	merchanic commence of the second commence of the second commence of	/91/77	151,/00	1/1,045	to pay to give a submitted to account of any success to the submitted and a sub-	14/,515	grand the second of the second		occ'orc	*
50. May - 10. Ma	orth a se		r Page a la Principal		-1 -				Arr talking to the	0	
US Department of Health and Human Services passed	or case for a real advance makes they have defined as	A MANAGEMENT AND								C	
through the IL Healthcare and Family	and the second s	residente de la silvante, montreres como la compresa de la marco	Anna Anna Anna Anna Anna Anna Anna Anna	<ol> <li>in the Art Art and in committee, when the design is the definition</li> </ol>	promise the formula described address a second of the	terror establishment mentalen er til grave og system for mentalen som i til grave grave mentalen som en en en e	To one than the sac and sand same the construction of	Affair of the state of the stat	-	)	
Medicaid Matching Funds - Administrative Outreach	93.778	2021-4991	3,966	4,921	9,092	i de l'adecessa en comme e es es est est est est est est est es	0		And the second s	9,092	e/u
Medicaid Matching Funds - Administrative Outreach	93.778	2022-4991	ones from the	5,275	- 10 100		7,328	er in ordere de la companya de la co	diament (	7,328	n/a
TOTAL US DEPT OF HEALTH & HUMAN SVC PASSED		Total control of an annual above the stage of personal above has	3 0 6	10196	9.092		7 328	1 - 10 da 20 - 10 - 10 - 10 - 10 - 10 - 10 - 10 -	na ir nat na	16.420	
נחאכטסח וחבוב חדס- וסגפו כרטא בסנייזים										C	
US Department of Education - Federal Flow Through	to compare the same property	And complete to the state of the state of		The second secon		The same of the sa		The same and the s			100 (100 (100 (100 (100 (100 (100 (100
from One LEA to Another:				the state of the s	The state of the s	of the case about an open on the case of t	A STATE OF THE PARTY OF THE PAR	and the second s		0	APT-11 MEN TO APP TO AP
Flow Through from Sangamon Area Special Education			one bran						******	C	
District:	The second secon			Control of the fact of the fac		and the second of the control of the	comment days to comment of the comme	Specialists came management out commented of a complete.	Company of the second s	0	THE R. P. LEWIS CO., LANSING, MICH. LANSING,
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	46CZF00001	s SO I PORASSI VI	3,516			3,516		The second secon	3,516	n/a
the formal of the specific or many expensive particles of the first of the specific or the specific of the spe	The property of the contract o	A CONTRACTOR OF THE PROPERTY O	A THE RESIDENCE AND ADDRESS OF THE PARTY OF	The same of the sa							

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

<sup>\*</sup>Include the total amount provided to subrecipients from each Federal program. \$200.510 (b)(4).

<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>\*</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.

Pawnee Community Unit School District No. 11 51-084-0110-26 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ending June 30, 2022

	The state of the s	ISBE Project #	Receipts/	Receipts/Revenues		Expenditure/D	Expenditure/Disbursements *		And the same and t	The second secon	e reference par a second de l'inclusion comprende plantament, magn
Federal Grantor/Pass-Through Grantor	CFDA	(1st 8 digits)	X early	Year	Year	Year 7/1/20-5/30/21	a di	Year 7/1/21-6/30/22	Obligations/	Final Status	Budget
Program or Cluster Title and Maior Program Designation	Number <sup>2</sup> (A)	or Contract # <sup>3</sup> (B)	7/1/20-6/30/21 (C)	7/1/21-6/30/22 (D)	7/1/20-6/30/21 (E)	Pass through to Subrecipients	7/1/21-6/30/22 (F)	Pass through to Subreciplents	Encumb. (G)	(E)+(F)+(G) (H)	8
TOTAL US DEPT OF EDUCATION-FEDERAL FLOW THROUGH FROM ONE LEA TO ANOTHER - Total CFDA	The second second	and control or the carbon of t	The state of the s	3,516	Agen and commence on the commence of the comme		3,516	Special Advisor dance to the Control of the Control		3,516	n/a
		And the state of t			and the second					0	The second secon
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<sup>• (</sup>M) Program was audited as a major program as defined by \$200.518.

<sup>\*</sup>include the total amount provided to subrecipients from each Federal program. \$200.510 (b)(4).

<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

When the CPDA 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)

<sup>&</sup>lt;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.

#### PAWNEE COMMUNITY UNIT SCHOOL DISTRICT NO. 8 Pawnee, Illinois

#### NOTES TO SCHEDULE EXPENDITURES OF FEDERAL AWARDS For the Year Ended June 30, 2022

#### Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of Pawnee Community Unit School District No. 8. Federal awards passed through other government agencies are included on the schedule. Such amounts received as pass-through awards are specifically identified on the Schedule of Expenditures of Federal Awards.

#### Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the cash basis of accounting.

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the accounts and how they are reported on the financial statements. The District maintains its accounting records for all funds and account groups on the cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. Accordingly, revenues are recognized and recorded in the accounts which 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.

#### Relationship to the District's Financial Statements

#### All Federal Programs:

Federal awards received are reflected in the District's financial statements in the Education Fund as revenue from federal sources. Federal expenditures are also recorded in this fund.

#### Non-cash Awards:

Pawnee Community Unit School District No. 8 received a non-cash federal award in the amount of \$18,372 from U.S. Department of Agriculture Food Commodities Program, CFDA #10.555.

#### Indirect Cost Rate:

Pawnee Community Unit School District No. 8 elects to use the 10% de minimum indirect cost rate.

#### Note 2 - SUBRECIPIENTS (Payments to other Districts)

Of the federal expenditures presented in the schedule of expenditures of federal awards, the Pawnee Community Unit School District No. 8 provided no federal awards to subrecipients.

#### Note 3 - CONTINGENCIES

The District receives awards under various federal grant programs which must be expended according to provisions established by the various grants. Compliance with the grant provisions are subject to audit by the various granting agencies which may impose sanctions in the event of non-compliance. Management believes they have complied with all aspects of the grant provisions and they feel the results of any adjustments would have an immaterial impact on the financial statements taken as a whole.

#### Note 4 - INSURANCE, LOANS AND LOAN GUARANTEES OUTSTANDING

As of June 30, 2022, there was no federal insurance in effect and no loans or loan guarantees outstanding.

#### Pawnee Community Unit School District No. 11 51-084-0110-26

#### NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA) $\,$

Year Ending June 30, 2022

Note 2: Indirect Facilities & Administration costs<sup>6</sup>

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of [Entity #XYZ] and is presented on the [identify Basis of Accounting]. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the [General-Purpose or Basic] financial statements.

Auditee elected to use 10% de minimis cost rate?	X	YES	NO
Note 3: Subrecipients Of the federal expenditures presented in the schedule, [Entity #XYZ] provided	federal awards to subre	cipients as follows:	
	Federal	Amount Provide	ed to
Program Title/Subrecipient Name	CFDA Number	Subrecipien	ıt
Not applicable - no payments to subrecipients			
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Note 4: Non-Cash Assistance The following amounts were expended in the form of non-cash assistance by {	Cutin, #VV71 and should	l be in alred and in the Caberdy	1
Expenditures of Federal Awards:	chicky #X12 and Should	i be included in the schedu	ie oi
NON-CASH COMMODITIES (CFDA 10.555)**:	\$18,372		
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$0	··· ·	\$18,372
		•	
Note 5: Other Information			
Insurance coverage in effect paid with Federal funds during the fiscal year:			
Property Auto	no	-	
General Liability	no	<del>-</del>	
Workers Compensation	no no	<u> </u>	
Loans/Loan Guarantees Outstanding at June 30:	no		
District had Federal grants requiring matching expenditures	no	<del>-</del>	
	(Yes/No)	•	
** The amount reported here should match the value reported for non-cash Commodition	es on the Indirect Cost Rate	Computation page	

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

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

#### Pawnee Community Unit School District No. 11 51-084-0110-26

#### SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2022

	SECTION I - SUMMARY OF AUI	DITOR'S RESULTS	
FINANCIAL STATEMENTS		and the second s	Market and the second
Type of auditor's report issued:	Adverse-GAAP/Qualified-Regula (Unmodified, Qualified, Adverse, Discla	itory imer)	
INTERNAL CONTROL OVER FINANCIA	AL REPORTING:		
<ul> <li>Material weakness(es) identified?</li> </ul>	•	YES	X None Reported
Significant Deficiency(s) identified	that are not considered to		
be material weakness(es)?		YES	X None Reported
Noncompliance material to the fit	nancial statements noted?	YES	X NO
FEDERAL AWARDS			
INTERNAL CONTROL OVER MAJOR F			V
<ul> <li>Material weakness(es) identified?</li> </ul>	•	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 c	ompliance for major programs:		Qualified
,	Type of additors report issued off compliance for major programs.		Qualified, Adverse, Disclaimer)
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Any audit findings disclosed that are accordance with §200.516 (a)?	e required to be reported in	YES	
accordance with §200.516 (a)?		w which constants of	
accordance with §200.516 (a)?  IDENTIFICATION OF MAJOR PROGE	RAMS:8	YES 4 or CLUSTER <sup>10</sup>	X NO
accordance with §200.516 (a)?  IDENTIFICATION OF MAJOR PROGE  CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM	YES  1 or CLUSTER <sup>10</sup> ef Fund	X NO  AMOUNT OF FEDERAL PROGRAM
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accordance with §200.516 (a)?  IDENTIFICATION OF MAJOR PROGE  CFDA NUMBER(S) <sup>9</sup> 84.425D  84.425U  Total Federal Expenditures for 7/1, % tested as Major	NAME OF FEDERAL PROGRAM Elementary and Secondary School Emergency Reli American Rescue Plan - Elementary and Secondar  Total Amount Tested a	YES  1 or CLUSTER <sup>10</sup> ef Fund  y School Emergency Relief  as Major  \$938,888	X NO  AMOUNT OF FEDERAL PROGRAM 439,397 5,081

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."

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

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

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.

#### Pawnee Community Unit School District No. 11 51-084-0110-26 SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS				
		2. THIS FINDING IS:	New	Repeat from Prior Year? Year originally reported?
Criteria or specific requirem		as P. Serva metrodo e esca Mario - esta la consemble del Suedem di cue di las consecueda	eminin nyderiana amin'ny mandritra i soratifa - Erichal Miss II. y a a - ai	per a final and an experimental and a more many or purish an experimental and a second a second and a second and a second and a second and a second
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condition				
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Recommendation				
Management's response <sup>13</sup>	uden ti till kanton kulturante um 1 vita un ti untur espe un trakto un titure — 1 sekieta aptisjon u	enish, Szantinik in hartesi handenis is inkudurk da unkudulurkulurukun	and and red the history. Make a controlled a control c	

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

<sup>12</sup> Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or

number of items examined and quantification of audit findings in dollars

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

#### Pawnee Community Unit School District No. 11 51-084-0110-26

#### 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:	N	lew	Repeat from Prior year? Year originally reported?
3. Federal Program Name and Year:		An arthropologic ( Franchis Latera ( Mark Straff and Arthropologic Ann arthropologic ( Franchis Latera ( Mark Straff and Arthropologic ( Franchis Latera ( Mark Straff and Arthropologic ( Franchis Latera ( Mark Straff and Arthropologic ( Mark Straff and A	a dispersion of the section of the s	and the second s	
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8. Criteria or specific requirement (i	including statutory, re	gulatory, or other citation)			
9. Condition <sup>15</sup>			A THE OWNER AND THE	en man	
10. Questioned Costs <sup>16</sup>	н. Адад Тоу, 1992 г. 1988 г. устану Б. А. 19 Ададайана дайнация.	a anta ata-anta da anta da ant	Mic reference adapte process comme controls	mark bodown 21 Yeart No.	and the second
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15. Management's response <sup>18</sup>			No. 1 Acres 10 Acres		

<sup>&</sup>lt;sup>14</sup> See footnote 11.

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

licentify questioned costs as required by §200.516 (a)(3 - 4).

The second results of th

To the extent practical, indicate when management does not agree with the finding, questioned cost, or both

#### PAWNEE COMMUNITY UNIT SCHOOL DISTRICT NO. 8 Pawnee, Illinois

#### SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended June 30, 2022

#### Part 1: SUMMARY OF AUDIT RESULTS

- 1. We have audited the financial statements of Pawnee Community Unit School District No. 8, as of and for the year ended June 30, 2022, and have issued our report thereon dated August 1, 2022, which was Adverse-GAAP, Qualified-Regulatory Basis because the District prepares its financial statements on accounting practices prescribed by the Illinois State Board of Education instead of complying with GASB 34, and GASB 54.
- 2. Our audit disclosed no reportable conditions in internal control that was required to be reported.
- Our audit disclosed no instances of noncompliance which are material to the financial statements of the District.
- Our audit disclosed no reportable conditions in internal control over major programs and no reportable conditions on a non-major program.
- 5. We have audited the compliance of the District with the types of compliance requirements described in the <u>Uniform Guidance Compliance Supplement</u> that are applicable to each of its major programs for the year ended June 30, 2022, and have issued our qualified opinion thereon dated August 1, 2022.
- Our audit disclosed no findings relating to major and non-major programs which were required to be reported in accordance with the Uniform Guidance.
- 7. The following programs were identified and tested by the independent auditor as a major program in accordance with requirements described in the <u>Uniform Guidance Compliance Supplement</u>:

Elementary and Secondary School Emergency Relief Fund

84.425D

American Rescue Plan – Elementary and Secondary School Emergency Relief

84.425U

- 8. The threshold used to distinguish between Type A and Type B major programs was \$750,000.
- 9. The auditee does not qualify as a low risk auditee.

#### PAWNEE COMMUNITY UNIT SCHOOL DISTRICT NO. 8 Pawnee, Illinois

#### SCHEDULE OF FINDINGS AND QUESTIONED COSTS - continued For the Year Ended June 30, 2022

Part 2: AUDIT FINDINGS - FINANCIAL STATEMENT AUDIT

None Noted

Part 3: AUDIT FINDINGS AND QUESTIONED COSTS (FOR FEDERAL AWARDS WHICH SHALL INCLUDE AUDIT FINDINGS AS REQUIRED BY SECTION 200.516(a) )

None Noted

Part 4: PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS (FOR FEDERAL AWARDS WHICH SHALL INCLUDE AUDIT FINDINGS AS DEFINED IN SECTION 510(a) )

None Noted

#### Pawnee Community Unit School District No. 11 51-084-0110-26 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]

Finding Number	<u>Condition</u>	Current Status <sup>20</sup>
NONE		

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

- 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.

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

 $<sup>^{\</sup>rm 20}$  Current Status should include one of the following: