

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16

(Sangamon County, Illinois)

(Morgan County, Illinois)

ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 2022

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

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

☒ School District
Joint Agreement

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

School District/Joint Agreement Information		Accounting Basis:		Certified Public Accountant Information	
School District/Joint Agreement Number: 51084016026		<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL		Name of Auditing Firm: LMHN, Ltd. CPA's	
County Name: Sangamon and Morgan				Name of Audit Manager: Richard K. Hooper, CPA	
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): New Berlin CUSD 16		School District Lookup Tool		Address: 900 N. Webster St., PO Box 87	
Address: 600 N. Cedar		School District Directory		City: Taylorville	
City: New Berlin		Filing Status: Submit electronic AFR directly to ISBE via IWAS - School District Financial Reports system (for auditor use only)		State: IL	
Email Address: ldiemler@prezelbride.com		Annual Financial Report (AFR) Instructions		Zip Code: 62568	
Zip Code:		0		Phone Number: 217-824-9661	
				Fax Number: 217-824-2415	
				IL License Number (9 digit): 066-003847	
				Expiration Date: 11/30/2024	
				Email Address: rkhooper@yahoo.com	
				ISBE Use Only	
Annual Financial Report Type of Auditor's Report Issued: <input checked="" type="checkbox"/> Qualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input type="checkbox"/> Unqualified		Annual Financial Report Questions 217-785-8779 or finance1@isbe.net		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
<input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator		Single Audit Questions 217-782-5630 or GATA@isbe.net		Regional Superintendent/Cook ISC Name (Type or Print):	
District Superintendent/Administrator Name (Type or Print): Jill Larson		Reviewed by Township Treasurer (Cook County only) Name of Township:		Email Address:	
Email Address: jlson@prezelbride.com				Telephone:	
Telephone: 217-488-2040				Fax Number:	
Signature & Date:				Signature & Date:	

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C (Part 100).
ISBE Form SD50-35/JA50-60 (05/22-version1)
51-084-0160-26_AFR22 New Berlin CUSD 16

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter 1, Subchapter C, Part 100.
In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.
Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

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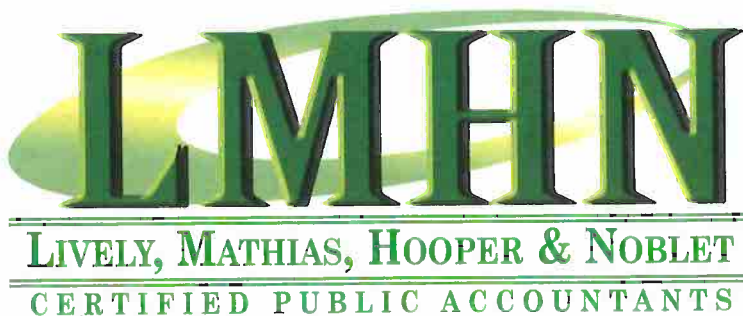
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RICHARD K. HOOPER, CPA
IRIS N. NOBLET-CRITES, CPA

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
New Berlin Community Unit School District No. 16
New Berlin, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of New Berlin Community Unit School District No. 16 as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of New Berlin Community Unit School District No. 16 as of June 30, 2022, and its revenue received and expenditures disbursed during the fiscal year then ended, on the basis of financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of New Berlin Community Unit School District No. 16 as of June 30, 2022, or changes in financial position for the fiscal year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of New Berlin Community Unit School District No. 16, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 1, the financial statements are prepared by New Berlin Community Unit School District No. 16 on the basis of the financial reporting provisions and accounting practices prescribed or permitted by the Illinois

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

Emphasis of Matter - Basis of Accounting

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about New Berlin Community Unit School District No. 16's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of New Berlin Community Unit School District No. 16's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about New Berlin Community Unit School District No. 16's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise New Berlin Community Unit School District No. 16's basic financial statements. The **supplementary schedules** on pages 46 through 57, the **statistical section** on pages 58 through 60, and the **other schedules and itemizations** on pages 61 through 71 are presented for the purposes of additional analysis and are not a required part of the basic financial statements. The **Federal Report Section** beginning on page 72 containing the schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements.

The **supplementary schedules** on pages 46 through 57, the **statistical section** on pages 58 through 60, and the **other schedules and itemizations** on pages 61 through 71 and the **Federal Report Section** beginning on page 72 containing the schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The 2021 comparative information in the schedule of expenditures of federal awards was subjected to the auditing procedures applied by us and our report dated December 13, 2021 expressed an unqualified opinion that such information was fairly stated, in all material respects, in relation to the 2021 basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued a report dated November 21, 2022, on our consideration of New Berlin Community Unit School District No. 16's internal control over financial reporting and our tests of its compliance with laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering New Berlin Community Unit School District No. 16's internal control over financial reporting and compliance.

LMHN, LTD.

LMHN, Ltd.
Certified Public Accountants
Taylorville, Illinois

November 21, 2022

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

To the Board of Education
New Berlin Community Unit School District No. 16
New Berlin, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the accompanying financial statements of New Berlin Community Unit School District No. 16 as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents, and have issued our report thereon dated November 21, 2022. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the cash basis of accounting, in accordance with regulatory financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered New Berlin Community Unit School District No. 16's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of New Berlin Community Unit School District No. 16's internal control. Accordingly, we do not express an opinion on the effectiveness of New Berlin Community Unit School District No. 16's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies. 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 New Berlin Community Unit School District No. 16's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed 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 District's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

LMHN, LTD.

LMHN, Ltd.
Certified Public Accountants
Taylorville, Illinois

November 21, 2022

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16

BASIC FINANCIAL STATEMENTS

FISCAL YEAR ENDED JUNE 30, 2022

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

	A	B	C	D	E	F	G	H
	ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects
1								
2								
3	CURRENT ASSETS (100)							
4	Cash (Accounts 111 through 115) ¹		273,796	1,047,344	252,435	271,290	276,106	2,045,189
5	Investments	120	3,079,318	1,390,234	112,673	253,271	51,238	
6	Taxes Receivable	130						
7	Interfund Receivables	140						
8	Intergovernmental Accounts Receivable	150						
9	Other Receivables	160	72,270	1,977			697	
10	Inventory	170						
11	Prepaid Items	180						
12	Other Current Assets (Describe & Itemize)	190						
13	Total Current Assets		3,425,384	2,439,555	365,108	524,561	328,041	2,045,189
14	CAPITAL ASSETS (200)							
15	Works of Art & Historical Treasures	210						
16	Land	220						
17	Building & Building Improvements	230						
18	Site Improvements & Infrastructure	240						
19	Capitalized Equipment	250						
20	Construction in Progress	260						
21	Amount Available in Debt Service Funds	340						
22	Amount to be Provided for Payment on Long-Term Debt	350						
23	Total Capital Assets							
24	CURRENT LIABILITIES (400)							
25	Interfund Payables	410						
26	Intergovernmental Accounts Payable	420						
27	Other Payables	430						
28	Contracts Payable	440						
29	Loans Payable	460						
30	Salaries & Benefits Payable	470						
31	Payroll Deductions & Withholdings	480				1,329		
32	Deferred Revenues & Other Current Liabilities	490						
33	Due to Activity Fund Organizations	493						
34	Total Current Liabilities		0	0	0	1,329	0	0
35	LONG-TERM LIABILITIES (500)							
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511						
37	Total Long-Term Liabilities							
38	Reserved Fund Balance	714	111,719					2,045,189
39	Unreserved Fund Balance	730	3,313,665	2,439,555	365,108	523,232	328,041	
40	Investment in General Fixed Assets							
41	Total Liabilities and Fund Balance		3,425,384	2,439,555	365,108	524,561	328,041	2,045,189
42								
43	ASSETS /LIABILITIES for Student Activity Funds							
44	CURRENT ASSETS (100) for Student Activity Funds							
45	Student Activity Fund Cash and Investments	126	255,495					
46	Total Student Activity Current Assets For Student Activity Funds		255,495					
47	CURRENT LIABILITIES (400) For Student Activity Funds							
48	Total Current Liabilities For Student Activity Funds		0					
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	255,495					
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		255,495					
51								
52	Total ASSETS /LIABILITIES District with Student Activity Funds							
53	Total Current Assets District with Student Activity Funds		3,680,879	2,439,555	365,108	524,561	328,041	2,045,189
54	Total Capital Assets District with Student Activity Funds							
55	CURRENT LIABILITIES (400) District with Student Activity Funds							
56	Total Current Liabilities District with Student Activity Funds		0	0	0	1,329	0	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds							
58	Total Long-Term Liabilities District with Student Activity Funds							
59	Reserved Fund Balance District with Student Activity Funds	714	367,214	0	0	0	0	2,045,189
60	Unreserved Fund Balance District with Student Activity Funds	730	3,313,665	2,439,555	365,108	523,232	328,041	0
61	Investment in General Fixed Assets District with Student Activity Funds							
62	Total Liabilities and Fund Balance District with Student Activity Funds		3,680,879	2,439,555	365,108	524,561	328,041	2,045,189

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

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

	A	B	I	J	K	L	M	N
1	ASSETS	Acct.	(70)	(80)	(90)		Account Groups	
2	(Enter Whole Dollars)	#	Working Cash	Tort	Fire Prevention & Safety	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)							
4	Cash (Accounts 111 through 115) ¹		360,732	112,128	58,910			
5	Investments	120	2,008,087		440,672			
6	Taxes Receivable	130						
7	Interfund Receivables	140						
8	Intergovernmental Accounts Receivable	150						
9	Other Receivables	160						
10	Inventory	170						
11	Prepaid Items	180						
12	Other Current Assets (Describe & Itemize)	190						
13	Total Current Assets		2,368,819	112,128	499,582	0		
14	CAPITAL ASSETS (200)							
15	Works of Art & Historical Treasures	210						
16	Land	220					434,100	
17	Building & Building Improvements	230					21,266,414	
18	Site Improvements & Infrastructure	240						
19	Capitalized Equipment	250					4,890,153	
20	Construction in Progress	260						
21	Amount Available in Debt Service Funds	340						365,108
22	Amount to be Provided for Payment on Long-Term Debt	350						3,400,692
23	Total Capital Assets						26,590,667	3,765,800
24	CURRENT LIABILITIES (400)							
25	Interfund Payables	410						
26	Intergovernmental Accounts Payable	420						
27	Other Payables	430						
28	Contracts Payable	440						
29	Loans Payable	460						
30	Salaries & Benefits Payable	470						
31	Payroll Deductions & Withholdings	480						
32	Deferred Revenues & Other Current Liabilities	490						
33	Due to Activity Fund Organizations	493						
34	Total Current Liabilities		0	0	0	0		
35	LONG-TERM LIABILITIES (500)							
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511						3,765,800
37	Total Long-Term Liabilities							3,765,800
38	Reserved Fund Balance	714						
39	Unreserved Fund Balance	730	2,368,819	112,128	499,582			
40	Investment in General Fixed Assets						26,590,667	
41	Total Liabilities and Fund Balance		2,368,819	112,128	499,582	0	26,590,667	3,765,800
42								
43	ASSETS /LIABILITIES for Student Activity Funds							
44	CURRENT ASSETS (100) for Student Activity Funds							
45	Student Activity Fund Cash and Investments	126						
46	Total Student Activity Current Assets For Student Activity Funds							
47	CURRENT LIABILITIES (400) For Student Activity Funds							
48	Total Current Liabilities For Student Activity Funds							
49	Reserved Student Activity Fund Balance For Student Activity Funds	715						
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds							
51								
52	Total ASSETS /LIABILITIES District with Student Activity Funds							
53	Total Current Assets District with Student Activity Funds		2,368,819	112,128	499,582	0		
54	Total Capital Assets District with Student Activity Funds						26,590,667	3,765,800
55	CURRENT LIABILITIES (400) District with Student Activity Funds							
56	Total Current Liabilities District with Student Activity Funds		0	0	0	0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds							
58	Total Long-Term Liabilities District with Student Activity Funds							3,765,800
59	Reserved Fund Balance District with Student Activity Funds	714	0	0	0	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	2,368,819	112,128	499,582	0		
61	Investment in General Fixed Assets District with Student Activity Funds						26,590,667	
62	Total Liabilities and Fund Balance District with Student Activity Funds		2,368,819	112,128	499,582	0	26,590,667	3,765,800

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

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
RECEIPTS/REVENUES										
LOCAL SOURCES										
3	1000	6,248,679	1,302,346	1,620,291	451,237	382,062	817,427	89,314	264,030	3,156
4	2000	0	0	0	0	0	0	0	0	0
5	3000	1,168,252	50,000	0	297,365	0	0	0	0	0
6	4000	1,195,671	0	0	0	0	0	0	0	0
STATE SOURCES										
7		8,612,602	1,352,346	1,620,291	748,602	382,062	817,427	89,314	264,030	3,156
8		2,221,343								
9	3998	10,833,945	1,352,346	1,620,291	748,602	382,062	817,427	89,314	264,030	3,156
FEDERAL SOURCES										
10										
11										
DISBURSEMENTS/EXPENDITURES										
12	1000	5,998,036				154,584			0	
13	2000	2,715,731	1,400,914		905,844	240,741	0		234,165	0
14	3000	5,146	0		0	287			0	
15	4000	883,251	40,687	0	0	0	0		0	0
16	5000	0	0	1,690,542	0	0	0		0	0
17		9,602,164	1,441,601	1,690,542	905,844	395,612	0		234,165	0
18		2,221,343	0	0	0	0	0		0	0
19	4180	11,823,507	1,441,601	1,690,542	905,844	395,612	0		234,165	0
20		(989,562)	(89,255)	(70,251)	(157,242)	(13,550)	817,427	89,314	29,865	3,156
OTHER SOURCES/USES OF FUNDS										
21										
OTHER SOURCES OF FUNDS (7000)										
22										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
23	7110									
24	7110									
25	7110									
26	7120									
27	7130									
28	7140									
29	7150									
30	7160									
31	7170									
32										
SALE OF BONDS (7200)										
33	7210									
34	7220									
35	7230									
36	7300									
37	7400			0						
38	7500			0						
39	7600			0						
40	7700			0						
41	7800						0			
42	7900									
43	7900									
44		0	0	0	0	0	0	0	0	0
OTHER USES OF FUNDS (8000)										
45										

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases ¹³	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(989,562)	(89,255)	(70,251)	(157,242)	(13,550)	817,427	89,314	29,865	3,156
79	Fund Balances without Student Activity Funds - July 1, 2021		4,414,946	2,528,810	435,359	680,474	341,591	1,227,762	2,279,505	82,263	496,425
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2022		3,425,384	2,439,555	365,108	523,232	328,041	2,045,189	2,368,819	112,128	499,582
84	Student Activity Fund Balance - July 1, 2021		241,758								
85	RECEIPTS/REVENUES - Student Activity Funds										
86	Total Student Activity Direct Receipts/Revenues	1799	300,457								
87	DISBURSEMENTS/EXPENDITURES - Students Activity Funds										
88	Total Student Activity Disbursements/Expenditures	1999	286,720								
89	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		13,737								
90	Student Activity Fund Balance - June 30, 2022		255,495								
91											

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Act #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
92	RECEIPTS/REVENUES (with Student Activity Funds)										
93	LOCAL SOURCES	1000	6,549,136	1,302,346	1,620,291	451,237	382,062	817,427	89,314	264,030	3,156
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
95	STATE SOURCES	3000	1,168,252	50,000	0	297,365	0	0	0	0	0
96	FEDERAL SOURCES	4000	1,195,671	0	0	0	0	0	0	0	0
97	Total Direct Receipts/Revenues		8,913,059	1,352,346	1,620,291	748,602	382,062	817,427	89,314	264,030	3,156
98	Receipts/Revenues for "On Behalf" Payments ²	3998	2,221,343	0	0	0	0	0	0	0	0
99	Total Receipts/Revenues		11,134,402	1,352,346	1,620,291	748,602	382,062	817,427	89,314	264,030	3,156
100	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
101	Instruction	1000	6,284,756				154,584				
102	Support Services	2000	2,715,731	1,400,914		905,844	240,741	0		234,165	0
103	Community Services	3000	5,146	0		0	287				
104	Payments to Other Districts & Governmental Units	4000	883,251	40,687	0	0	0	0			
105	Debt Service	5000	0	0	1,690,542	0	0	0			
106	Total Disbursements/Expenditures		9,888,884	1,441,601	1,690,542	905,844	395,612	0		234,165	0
107	Disbursements/Expenditures for "On Behalf" Payments ²	4180	2,221,343	0	0	0	0	0			
108	Total Disbursements/Expenditures		12,110,227	1,441,601	1,690,542	905,844	395,612	0		234,165	0
109	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(975,825)	(89,255)	(70,251)	(157,242)	(13,550)	817,427	89,314	29,865	3,156
110	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
111	OTHER SOURCES/USES OF FUNDS (7000)										
112	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
113	OTHER USES OF FUNDS (8000)										
114	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
115	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
116	Fund Balances (All sources with Student Activity Funds) - June 30, 2022		3,680,879	2,439,555	365,108	523,232	328,041	2,045,189	2,368,819	112,128	499,582

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1											
2											
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) 7		4,936,995	1,208,644	1,618,894	421,794	188,764		71,219	263,948	1,892
6	Leasing Purposes Levy 8	1130	130,737								
7	Special Education Purposes Levy	1140	696,213								
8	FICA/Medicare Only Purposes Levies	1150					188,764				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190	10,123								
12	Total Ad Valorem Taxes Levied By District		5,774,068	1,208,644	1,618,894	421,794	377,528	0	71,219	263,948	1,892
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes 9	1230	231,209				3,500				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		231,209	0	0	0	3,500	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	7,000								
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342	3,046								
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		10,046								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									

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

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
57	Special Ed - Transp Fees from Other Sources (In State)	1443				26,729					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					26,729					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	54,295	20,378	1,597	1,510	1,034	5,018	18,095	82	1,264
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		54,295	20,378	1,597	1,510	1,034	5,018	18,095	82	1,264
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	7,538								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614	410								
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690	12								
75	Total Food Service		7,960								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	26,533								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	15,461								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Funds Revenues	1799	300,457								
83	Total District/School Activity Income (without Student Activity Funds)		41,994	0							
84	Total District/School Activity Income (with Student Activity Funds)		342,451								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	60,170								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821	1,700								
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890									
95	Total Textbook Income		61,870								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	5	3,045							
98	Contributions and Donations from Private Sources	1920	1,995								
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	45,772								
102	Payments of Surplus Money from TP Districts	1960		40,089							
103	Drivers' Education Fees	1970	4,250								
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983						812,409			
106	Payment from Other Districts	1991	5,474								
107	Sale of Vocational Projects	1992	208								
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	9,642	30,190		1,204					
110	Total Other Revenue from Local Sources		67,237	73,324	0	1,204	0	812,409	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	6,248,679	1,302,346	1,620,291	451,237	382,062	817,427	89,314	264,030	3,156
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	6,549,136								

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

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1											
2											
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0			0	0			
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	824,140								
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		824,140	0	0	0	0	0	0	0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	33,694								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120									
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3159									
134	Total Special Education		33,694	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTE)	3220	13,554								
138	CTE - WCECP	3225									
139	CTE - Agriculture Education	3235	10,898								
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299	950								
143	Total Career and Technical Education		25,402	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0								
148	State Free Lunch & Breakfast	3360	9,080								
149	School Breakfast Initiative	3365									
150	Driver Education	3370									
151	Adult Ed (from ICCB)	3410	11,557								
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500									
155	Transportation - Special Education	3510									
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0			0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	264,379								
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									

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

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1											
2											
169	School Infrastructure - Maintenance Projects	3925		50,000							
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
171	Total Restricted Grants-In-Aid		344,112	50,000	0	297,365	0	0	0	0	0
172	Total Receipts from State Sources	3000	1,168,252	50,000	0	297,365	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4099)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4099)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0	0	0	0	0	0	0	0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0	0	0	0	0	0	0	0	0
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	400,404								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	82,215								
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299	482,619				0				
200	Total Food Service		482,619				0				
201	TITLE I										
202	Title I - Low Income	4300	60,480								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399					0				
206	Total Title I		60,480	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	8,058								
209	Title IV - 21st Century Comm Learning Centers	4421									
210	Title IV - Other (Describe & Itemize)	4499					0				
211	Total Title IV		8,058	0		0	0				
212	FEDERAL - SPECIAL EDUCATION										
213	Fed - Spec Education - Preschool Flow-Through	4600	7,056								
214	Fed - Spec Education - Preschool Discretionary	4605									
215	Fed - Spec Education - IDEA - Flow Through	4620	203,714								
216	Fed - Spec Education - IDEA - Room & Board	4625									
217	Fed - Spec Education - IDEA - Discretionary	4630									
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	210,770	0		0	0				
219	Total Federal - Special Education		210,770	0		0	0				
220	CTE - PERKINS										
221	CTE - Perkins - Title III - Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799	0	0			0				
223	Total CTE - Perkins		0	0			0				

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

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter whole dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
224	Federal - Adult Education	4810									
225	ARRA - General State Aid - Education Stabilization	4850									
226	ARRA - Title I - Low Income	4851									
227	ARRA - Title I - Neglected, Private	4852									
228	ARRA - Title I - Delinquent, Private	4853									
229	ARRA - Title I - School Improvement (Part A)	4854									
230	ARRA - Title I - School Improvement (Section 1003g)	4855									
231	ARRA - IDEA - Part B - Preschool	4856									
232	ARRA - IDEA - Part B - Flow-Through	4857									
233	ARRA - Title III - Technology Formula	4860									
234	ARRA - Title III - Technology-Competitive	4861									
235	ARRA - McKinney - Vento Homeless Education	4862									
236	ARRA - Child Nutrition Equipment Assistance	4863									
237	Impact Aid Formula Grants	4864									
238	Impact Aid Competitive Grants	4865									
239	Qualified Zone Academy Bond Tax Credits	4866									
240	Qualified School Construction Bond Credits	4867									
241	Build America Bond Tax Credits	4868									
242	Build America Bond Interest Reimbursement	4869									
243	ARRA - General State Aid - Other Govt Services Stabilization	4870									
244	Other ARRA Funds - II	4871									
245	Other ARRA Funds - III	4872									
246	Other ARRA Funds - IV	4873									
247	Other ARRA Funds - V	4874									
248	ARRA - Early Childhood	4875									
249	Other ARRA Funds VII	4876									
250	Other ARRA Funds VIII	4877									
251	Other ARRA Funds IX	4878									
252	Other ARRA Funds X	4879									
253	Other ARRA Funds Ed Job Fund Program	4880									
254	Total Stimulus Programs		0	0	0	0	0	0	0	0	0
255	Race to the Top Program	4901									
256	Race to the Top - Preschool Expansion Grant	4902									
257	Title III - Immigrant Education Program (IEP)	4905									
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
259	McKinney Education for Homeless Children	4920									
260	Title II - Eisenhower Professional Development Formula	4930									
261	Title II - Teacher Quality	4932	29,512								
262	Federal Charter Schools	4960									
263	State Assessment Grants	4981									
264	Grant for State Assessments and Related Activities	4982									
265	Medicaid Matching Funds - Administrative Outreach	4991	16,917								
266	Medicaid Matching Funds - Fee-for-Service Program	4992	12,658								
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	374,657								
268	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		1,195,671	0	0	0	0	0	0	0	0
269	Total Receipts/Revenues from Federal Sources	4000	1,195,671	0	0	0	0	0	0	0	0
270	Total Direct Receipts/Revenues (Without Student Activity Funds 1799)		8,612,602	1,352,346	1,620,291	748,602	382,062	817,427	89,314	264,030	3,156
271	Total Direct Receipts/Revenues (With Student Activity Funds 1799)		8,913,059	1,352,346	1,620,291	748,602	382,062	817,427	89,314	264,030	3,156

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

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(1000) Salaries	(2000) Employee Benefits	(3000) Purchased Services	(4000) Supplies & Materials	(5000) Capital Outlay	(6000) Other Objects	(7000) Non-Capitalized Equipment	(8000) Termination Benefits	(9000) Total	Budget
2	10 - EDUCATIONAL FUND (ED)											
3	1000											
4	INSTRUCTION (ED)											
5	Regular Programs	1100	3,030,600	696,237	49,067	414,867	2,879	9,131			4,202,781	4,240,216
6	Tuition Payment to Charter Schools	1115									0	8,755
7	Pre-K Programs	1125	156,639	49,737	2,150	4,415					212,941	212,977
8	Special Education Programs (Functions 1200-1220)	1200	744,044	154,921	13	13,194					922,172	928,868
9	Special Education Programs Pre-K	1225									0	0
10	Remedial and Supplemental Programs K-12	1250	140,330	25,056	10,170	30,257					205,813	226,862
11	Remedial and Supplemental Programs Pre-K	1275									0	0
12	Adult/Continuing Education Programs	1300									0	0
13	CTE Programs	1400				1,654	650				2,304	895
14	Interscholastic Programs	1500	316,695	41,583	38,267	16,712	2,053	8,257			423,567	431,545
15	Summer School Programs	1600	25,450	2,920		88					28,458	26,450
16	Gifted Programs	1650									0	0
17	Driver's Education Programs	1700									0	0
18	Bilingual Programs	1800									0	0
19	Tuition Alternative & Optional Programs	1900									0	0
20	Pre-K Programs - Private Tuition	1910									0	0
21	Regular K-12 Programs - Private Tuition	1911									0	0
22	Special Education Programs K-12 - Private Tuition	1912									0	0
23	Special Education Programs Pre-K - Tuition	1913									0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
26	Adult/Continuing Education Programs - Private Tuition	1916									0	0
27	CTE Programs - Private Tuition	1917									0	0
28	Interscholastic Programs - Private Tuition	1918									0	0
29	Summer School Programs - Private Tuition	1919									0	0
30	Gifted Programs - Private Tuition	1920									0	0
31	Bilingual Programs - Private Tuition	1921									0	0
32	Tuitions Alternative/Optional Ed Programs - Private Tuition	1922									0	0
33	Student Activity Fund Expenditures	1999									286,720	122,152
34	Total Instruction ¹⁰ (Without Student Activity Funds)	1000	4,413,758	980,454	99,667	481,187	5,582	17,388	0	0	5,998,036	6,076,388
35	Total Instruction ¹⁰ (With Student Activity Funds)	1000	4,413,758	980,454	99,667	481,187	5,582	304,108	0	0	6,284,756	6,198,540
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	91,452	34,089							125,541	125,688
39	Guidance Services	2120	67,952	14,813	2,434	3,737					88,936	89,400
40	Health Services	2130	109,054	15,521	2,129	1,402	1,570				129,676	127,525
41	Psychological Services	2140									0	0
42	Speech Pathology & Audiology Services	2150									0	0
43	Other Support Services - Pupils (Describe & Itemize)	2190	17,443	913		1,726					20,082	17,590
44	Total Support Services - Pupils	2100	285,901	65,336	4,563	6,865	1,570	0	0	0	364,235	360,203
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	414	86	43,191						43,691	41,852
47	Educational Media Services	2220	139,583	13,914	192,073	226,072	99,942	2,702			674,286	710,689
48	Assessment & Testing	2230									0	0
49	Total Support Services - Instructional Staff	2200	139,997	14,000	235,264	226,072	99,942	2,702	0	0	717,977	752,541
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	846		63,246	3,180		10,681			104,362	126,150
52	Executive Administration Services	2320	175,912	16,295	5,567	2,071		2,620			202,465	202,839
53	Special Area Administration Services	2330	1,750	198	400						2,348	1,959

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
54	Tort Immunity Services	2361, 2365										0
55	Total Support Services - General Administration	2300	178,508	16,493	69,213	5,251	0	13,301	0	26,429	309,195	330,948
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	478,165	101,832	9,481	7,475		1,433			598,386	609,603
58	Other Support Services - School Admin (Describe & Itemize)	2490	918	106							1,024	1,126
59	Total Support Services - School Administration	2400	479,083	101,938	9,481	7,475	0	1,433	0	0	599,410	610,729
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510									0	0
62	Fiscal Services	2520	150,342	48,971	34,197	3,694		3,135			240,339	220,880
63	Operation & Maintenance of Plant Services	2540				43,631	15,153				58,784	20,576
64	Pupil Transportation Services	2550	2,286	399	25,116						27,801	1,180
65	Food Services	2560	97,030	19,566	6,042	273,301		1,982			397,921	415,090
66	Internal Services	2570									0	0
67	Total Support Services - Business	2500	249,658	68,936	65,355	320,626	15,153	5,117	0	0	724,845	657,726
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	0
70	Planning, Research, Development, & Evaluation Services	2620									0	0
71	Information Services	2630									0	0
72	Staff Services	2640									0	0
73	Data Processing Services	2660									0	0
74	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
75	Other Support Services (Describe & Itemize)	2900				69					69	76
76	Total Support Services	2000	1,333,147	266,703	383,876	566,358	115,665	22,553	0	26,429	2,715,731	2,712,223
77	COMMUNITY SERVICES (ED)	3000	3,148	116	667	1,215					5,146	3,863
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110									0	0
81	Payments for Special Education Programs	4120						801,351			801,351	879,099
82	Payments for Adult/Continuing Education Programs	4130									0	0
83	Payments for CTE Programs	4140						81,900			81,900	90,090
84	Payments for Community College Programs	4170									0	0
85	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	0
86	Total Payments to Other Govt Units (In-State)	4100			0			883,251			883,251	969,189
87	Payments for Regular Programs - Tuition	4210									0	0
88	Payments for Special Education Programs - Tuition	4220									0	0
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
90	Payments for CTE Programs - Tuition	4240									0	0
91	Payments for Community College Programs - Tuition	4270									0	0
92	Payments for Other Programs - Tuition	4280									0	0
93	Other Payments to In-State Govt Units	4290						0			0	0
94	Total Payments to Other Govt Units - Tuition (In State)	4200									0	0
95	Payments for Regular Programs - Transfers	4310									0	0
96	Payments for Special Education Programs - Transfers	4320									0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	0
98	Payments for CTE Programs - Transfers	4340									0	0
99	Payments for Community College Program - Transfers	4370									0	0
100	Payments for Other Programs - Transfers	4380									0	0
101	Other Payments to In-State Govt Units - Transfers	4390									0	0
102	Total Payments to Other Govt Units - Transfers (In-State)	4300						0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	0
104	Total Payments to Other Govt Units	4000			0			883,251			883,251	969,189
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	0
108	Tax Anticipation Notes	5120									0	0

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
110	State Aid Anticipation Certificates	5140									0	0
111	Other Interest on Short-Term Debt	5150									0	0
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	0
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (EO)	6000										0
116	Total Direct Disbursements/Expenditures (Without Student Activity Funds 1999)		5,750,053	1,247,273	484,210	1,048,760	122,247	923,192	0	26,429	9,602,164	9,761,663
117	Total Direct Disbursements/Expenditures (With Student Activity Funds 1999)		5,750,053	1,247,273	484,210	1,048,760	122,247	1,209,912	0	26,429	9,888,884	9,889,815
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (Without Student Activity Funds 1999)										(989,562)	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (With Student Activity Funds 1999)										(975,825)	
120												
121												
122	20 - OPERATIONS & MAINTENANCE FUND (O&M)	2000										
123	SUPPORT SERVICES (O&M)											
124	SUPPORT SERVICES - PUPILS										0	0
125	Other Support Services - Pupils (Funct. 2150 Describe & Itemize)	2100									0	0
126	SUPPORT SERVICES - BUSINESS										0	0
127	Direction of Business Support Services	2510									0	0
128	Facilities Acquisition & Construction Services	2530									0	0
129	Operation & Maintenance of Plant Services	2540	462,637	70,311	250,713	272,770	344,483				1,400,914	1,442,254
130	Pupil Transportation Services	2550									0	0
131	Food Services	2560									0	0
132	Total Support Services - Business	2500	462,637	70,311	250,713	272,770	344,483	0	0	0	1,400,914	1,442,254
133	Other Support Services (Describe & Itemize)	2900									0	0
134	Total Support Services	2000	462,637	70,311	250,713	272,770	344,483	0	0	0	1,400,914	1,442,254
135	COMMUNITY SERVICES (O&M)	3000									0	0
136	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
137	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
138	Payments for Regular Programs	4110									0	0
139	Payments for Special Education Programs	4120									0	0
140	Payments for CTE Programs	4140						40,687			40,687	40,700
141	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
142	Total Payments to Other Govt. Units (In-State)	4100						40,687			40,687	40,700
143	Payments to Other Govt. Units (Out of State)	4400									0	0
144	Total Payments to Other Govt Units	4000						40,687			40,687	40,700
145	DEBT SERVICES (O&M)	5000										
146	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
147	Tax Anticipation Warrants	5110									0	0
148	Tax Anticipation Notes	5120									0	0
149	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
150	State Aid Anticipation Certificates	5140									0	0
151	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
152	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
2	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200										0
152	Total Debt Services	5000										0
153	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
154	Total Direct Disbursements/Expenditures		462,637	70,311	250,713	272,770	344,483	40,687	0	0	1,441,601	1,482,954
155	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/Expenditures										(89,255)	
156												
157												
158	30 - DEBT SERVICES (DS)	4000										
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)											
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)	4110									0	0
161	Payments for Regular Programs	4120									0	0
162	Payments for Special Education Programs	4130									0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4140									0	0
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	0
168	Tax Anticipation Notes	5120									0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
170	State Aid Anticipation Certificates	5140									0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						60,942			60,942	40,000
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11	5300						1,629,600			1,629,600	1,388,800
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
176	Total Debt Services	5000			0			1,690,542			1,690,542	1,428,800
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	Total Disbursements/Expenditures				0			1,690,542			1,690,542	1,428,800
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(70,251)	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS										0	0
184	Other Support Services - Pupils (Funct. 2190 Describe & Itemize)	2100										
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	436,395	34,273	88,347	124,417	217,695			4,717	905,844	912,282
187	Other Support Services (Describe & Itemize)	2900									0	0
188	Total Support Services	2000	436,395	34,273	88,347	124,417	217,695	0	0	4,717	905,844	912,282
189	COMMUNITY SERVICES (TR)	3000									0	0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	0
193	Payments for Special Education Programs	4120									0	0
194	Payments for Adult/Continuing Education Programs	4130									0	0
195	Payments for CTE Programs	4140									0	0
196	Payments for Community College Programs	4170									0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2												
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400										
200	Total Payments to Other Govt Units	4000										
201	DEBT SERVICES (TR)	5000			0							
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110										
204	Tax Anticipation Notes	5120										
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
206	State Aid Anticipation Certificates	5140										
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150										
208	Total Debt Services - Interest On Short-Term Debt	5100						0				
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300										
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400										
212	Total Debt Services	5000						0				
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/Expenditures		436,395	34,273	88,347	124,417	217,695	0	0	4,717	905,844	912,282
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(157,242)	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		55,446							55,446	57,215
220	Pre-K Programs	1125									0	1,630
221	Special Education Programs (Functions 1200-1220)	1200		64,257							64,257	66,613
222	Special Education Programs - Pre-K	1225									0	0
223	Remedial and Supplemental Programs - K-12	1250		8,877							8,877	9,041
224	Remedial and Supplemental Programs - Pre-K	1275									0	0
225	Adult/Continuing Education Programs	1300									0	0
226	CTE Programs	1400									0	0
227	Interscholastic Programs	1500		23,296							23,296	23,296
228	Summer School Programs	1600		2,708							2,708	2,683
229	Gifted Programs	1650									0	0
230	Driver's Education Programs	1700									0	0
231	Bilingual Programs	1800									0	0
232	Truants' Alternative & Optional Programs	1900									0	0
233	Total Instruction	1000		154,584							154,584	160,478
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		1,297							1,297	1,293
237	Guidance Services	2120		1,024							1,024	1,023
238	Health Services	2130		17,088							17,088	17,687
239	Psychological Services	2140									0	0
240	Speech Pathology & Audiology Services	2150									0	0
241	Other Support Services - Pupils (Describe & Itemize)	2190		2,464							2,464	2,463
242	Total Support Services - Pupils	2100		21,873							21,873	22,466
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210									0	6
245	Educational Media Services	2220		14,585							14,585	14,565
246	Assessment & Testing	2230									0	0
247	Total Support Services - Instructional Staff	2200		14,585							14,585	14,571

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		2,107							2,107	2,107
250	Executive Administration Services	2320		7,641							7,641	7,641
251	Special Area Administration Services	2330		25							25	25
252	Claims Paid from Self Insurance Fund	2361									0	0
253	Risk Management and Claims Services Payments	2365									0	0
254	Total Support Services - General Administration	2300		9,773							9,773	9,773
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		22,554							22,554	23,041
257	Other Support Services - School Administration (Describe & Itemize)	2490		13							13	13
258	Total Support Services - School Administration	2400		22,567							22,567	23,054
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510									0	0
261	Fiscal Services	2520		25,039							25,039	24,743
262	Facilities Acquisition & Construction Services	2530									0	0
263	Operation & Maintenance of Plant Services	2540		73,206							73,206	75,875
264	Pupil Transportation Services	2550		58,255							58,255	59,403
265	Food Services	2560		15,443							15,443	15,916
266	Internal Services	2570									0	0
267	Total Support Services - Business	2500		171,943							171,943	175,937
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	0
270	Planning, Research, Development, & Evaluation Services	2620									0	0
271	Information Services	2630									0	0
272	Staff Services	2640									0	0
273	Data Processing Services	2660									0	0
274	Total Support Services - Central	2600		0							0	0
275	Other Support Services (Describe & Itemize)	2900									0	0
276	Total Support Services	2000		240,741							240,741	245,801
277	COMMUNITY SERVICES (MR/SS)	3000		287							287	287
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110									0	0
280	Payments for Special Education Programs	4120									0	0
281	Payments for CTE Programs	4140									0	0
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110									0	0
286	Tax Anticipation Notes	5120									0	0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
288	State Aid Anticipation Certificates	5140									0	0
289	Other (Describe & Itemize)	5150									0	0
290	Total Debt Services - Interest	5000									0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			395,612							395,612	406,566
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(13,550)	
294												

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
295	60 - CAPITAL PROJECTS (CP)	2000										
296	SUPPORT SERVICES (CP)											
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530									0	0
299	Other Support Services (Describe & Itemize)	2900									0	0
300	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	0
304	Payments for Special Education Programs	4120									0	0
305	Payments for CTE Programs	4140									0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/O)	6000										
309	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										817,427	
311												
312												
313												
314	70 - WORKING CASH (WC)											
315	80 - TORT FUND (TF)											
316	INSTRUCTION (TF)	1000										
317	Regular Programs	1100									0	0
318	Tuition Payment to Charter Schools	1115									0	0
319	Pre-K Programs	1125									0	0
320	Special Education Programs (Functions 1200 - 1220)	1200									0	0
321	Special Education Programs Pre-K	1225									0	0
322	Remedial and Supplemental Programs K-12	1250									0	0
323	Remedial and Supplemental Programs Pre-K	1275									0	0
324	Adult/Continuing Education Programs	1300									0	0
325	CTE Programs	1400									0	0
326	Interscholastic Programs	1500									0	0
327	Summer School Programs	1600									0	0
328	Gifted Programs	1650									0	0
329	Driver's Education Programs	1700									0	0
330	Bilingual Programs	1800									0	0
331	Truant Alternative & Optional Programs	1900									0	0
332	Pre-K Programs - Private Tuition	1910									0	0
333	Regular K-12 Programs Private Tuition	1911									0	0
334	Special Education Programs K-12 Private Tuition	1912									0	0
335	Special Education Programs Pre-K Tuition	1913									0	0
336	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	0
337	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	0
338	Adult/Continuing Education Programs Private Tuition	1916									0	0
339	CTE Programs Private Tuition	1917									0	0
340	Interscholastic Programs Private Tuition	1918									0	0
341	Summer School Programs Private Tuition	1919									0	0
342	Gifted Programs Private Tuition	1920									0	0
343	Bilingual Programs Private Tuition	1921									0	0
344	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	0
345	Total Instruction**	1000	0	0	0	0	0	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2												
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110									0	0
348	Guidance Services	2120									0	0
349	Health Services	2130									0	0
350	Psychological Services	2140									0	0
351	Speech Pathology & Audiology Services	2150									0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210									0	0
356	Educational Media Services	2220									0	0
357	Assessment & Testing	2230									0	0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310			49,952						49,952	0
361	Executive Administration Services	2320									0	0
362	Special Area Administration Services	2330									0	0
363	Claims Paid From Self Insurance Fund	2361			112,828						112,828	0
364	Risk Management and Claims Services Payments	2365			71,385						71,385	236,950
365	Total Support Services - General Administration	2300	0	0	234,165	0	0	0	0	0	234,165	236,950
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410									0	0
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	0
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510									0	0
372	Fiscal Services	2520									0	0
373	Facilities Acquisition and Construction Services	2530									0	0
374	Operation & Maintenance of Plant Services	2540									0	0
375	Pupil Transportation Services	2550									0	0
376	Food Services	2560									0	0
377	Internal Services	2570									0	0
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610									0	0
381	Planning, Research, Development & Evaluation Services	2620									0	0
382	Information Services	2630									0	0
383	Staff Services	2640									0	0
384	Data Processing Services	2660									0	0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900									0	0
387	Total Support Services	2000	0	0	234,165	0	0	0	0	0	234,165	236,950
388	COMMUNITY SERVICES (TF)	3000									0	0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)										0	0
391	Payments for Regular Programs	4110									0	0
392	Payments for Special Education Programs	4120									0	0
393	Payments for Adult/Continuing Education Programs	4130									0	0
394	Payments for CTE Programs	4140									0	0
395	Payments for Community College Programs	4170									0	0
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0						0	0
398	Payments for Regular Programs - Tuition	4210									0	0
399	Payments for Special Education Programs - Tuition	4220									0	0
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
401	Payments for CTE Programs - Tuition	4240									0	0
402	Payments for Community College Programs - Tuition	4270									0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
403	Payments for Other Programs - Tuition	4280									0	0
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	0
407	Payments for Special Education Programs - Transfers	4320									0	0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	0
409	Payments for CTE Programs - Transfers	4340									0	0
410	Payments for Community College Program - Transfers	4370									0	0
411	Payments for Other Programs - Transfers	4380									0	0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0			0			0	0
413	Total Payments to Other Dist & Govt Units (In State)	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	0
415	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110									0	0
419	Tax Anticipation Notes	5120									0	0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
421	State Aid Anticipation Certificates	5140									0	0
422	Other Interest or Short-Term Debt	5150									0	0
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Refund) ¹¹	5300									0	0
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										
429	Total Disbursements/Expenditures		0	0	234,165	0	0	0	0	0	234,165	236,950
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										29,865	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530									0	0
436	Operation & Maintenance of Plant Services	2540									0	0
437	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
438	Other Support Services (Describe & Itemize)	2900									0	0
439	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	0
442	Payments to Special Education Programs	4120									0	0
443	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	0
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
451	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Refund)	5300									0	0
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										3,155	

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

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

The District is a member of the Sangamon Area Special Education District joint agreement which provides special education services for the member districts. The District pays annual assessments to the joint agreement. Separate financial statements for the Sangamon Area Special Education District can be obtained at 2500 Taylor Ave., Springfield, IL 62703.

The District is a member of the Capital Area Career Center joint agreement which provides vocational education services for the member districts. The District pays tuition assessments to the joint agreement. Separate financial statements for the Capital Area Career Center can be obtained at 2201 Toronto Road, Springfield, IL 62712.

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

Fund Financial Statements

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

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

Governmental Fund Types

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

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

General Fixed Assets and General Long-Term Debt Account Groups

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

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

Measurement Focus and Basis of Accounting

Measurement Focus

The financial statements of all Governmental Funds and Expendable Trust Funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

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

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

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

Budgets and Budgetary Accounting

The budget for all Governmental Fund Types and for the Working Cash Fund is prepared on the cash basis of accounting, which is the same basis of accounting that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, Paragraph 17-1 of the Illinois Compiled Statutes. The original budget was passed on September 23, 2021 and was amended on June 23, 2022.

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

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

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

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

General Fixed Assets

General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures disbursed in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group. The District does not have a set capitalization threshold policy and follows state and federal guidelines for capitalization where applicable. Donated general fixed assets are stated at estimated fair market value as of the date of acquisition. Depreciation accounting is not considered applicable, except to determine the per capita tuition charge. Depreciation calculated on the straight-line basis for the per capita tuition charge was \$757,809 for the year ended June 30, 2022.

Depreciation is calculated over estimated useful lives as follows:

<u>Description</u>	<u>Years</u>
Land	N/A
Permanent buildings	50
Temporary buildings	25
Improvements other than buildings	10-20
Transportation equipment	5-20
Computer equipment	5
Other equipment	5-10

Inventories

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

Use of Estimates

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

Cash and Cash Equivalents

The District defines cash and cash equivalents as demand deposits with banks and other instruments with original maturities of three months or less.

Investments

Investments classified in the financial statements consist of money market accounts, certificates of deposit and general obligation bonds of another school district. Assets of the various funds may be co-mingled for investment purposes and interest earnings are prorated back to the various funds when recognized as revenue. Investments are carried at cost, which approximates fair value.

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences

Employees are granted vacation pay in varying amounts. Employees have eighteen months to use earned vacation time. Vacation pay is charged to operations when taken by the employees of the District. In the event of termination, an employee is reimbursed for any unused accumulated leave. This liability could not be readily determined and is not reflected in the financial statements.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

By its nature as a local government unit, the District is subject to various federal, state, and local laws and contractual regulations. The District had no instances of noncompliance that are considered material to the financial statements.

Except as noted, the District had no material excess of expenditures over appropriations in individual funds for the fiscal year ended June 30, 2022. The District did not include the repayment of Working Cash General Obligation Bonds that the District owns when completing the Debt Services Fund budget. The repayment of the bonds is accounted for as an interfund transaction and does not include disbursement of funds outside of the District.

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

NOTE 3 – FUND BALANCE REPORTING

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

Nonspendable Fund Balance

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

Restricted Fund Balance

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

Special Education Levy

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

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2022

NOTE 3 – FUND BALANCE REPORTING (Continued)

Leasing Levy

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

Social Security Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Municipal Retirement / Social Security Fund. Cumulative cash disbursements have exceeded cumulative cash receipts from this tax levy and there is no restriction of fund equity for future social security disbursements.

State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance, Transportation, Municipal Retirement / Social Security, Capital Projects and Tort Funds. At June 30, 2022, there were no restricted balances due to state grants

Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. At June 30, 2022, there were no restricted balances due to federal grants to result in a restricted fund balance in the Educational Fund.

Student Activity Funds

Cash receipts and the related cash disbursements of these restricted monies are accounted for in the Educational Fund. Cumulative cash receipts exceeded cumulative cash disbursements from these monies by \$255,495, resulting in a restricted balance in the Educational Fund. This amount is shown as reserved in the Educational Fund.

School Facility Occupation Tax

Cash receipts and the related cash disbursements of this restricted tax are accounted for in the Capital Projects Fund. Cumulative cash receipts exceeded cumulative cash disbursements from this tax by \$2,045,189, resulting in a restricted balance in the Capital Projects Fund. This amount is shown as reserved in the Capital Projects Fund.

Committed Fund Balance

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

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

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2022

NOTE 3 – FUND BALANCE REPORTING (Continued)

Employee contracts for services rendered during the school year for employees electing twelve-month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. The total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2022 amounted to \$766,270. This amount is shown as unreserved in the Educational Fund.

Pursuant to the District health insurance plan and coverage, net cumulative participant withholdings for out of pocket costs in excess of claims paid of \$111,719 as of June 30, 2022 is being maintained by the District in its common accounts. This amount is shown as reserved in the Educational Fund. Additional information regarding the accounting for this aspect of the health insurance plan is described in the Risk of Loss footnote.

Assigned Fund Balance

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

Unassigned Fund Balance

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

Regulatory – Fund Balance Definitions

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

Reconciliation of Fund Balance Reporting

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

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2022

NOTE 3 – FUND BALANCE REPORTING (Continued)

Fund	Generally Accepted Accounting Principles					Regulatory Basis	
	Non- spendable	Restricted	Committed	Assigned	Unassigned	Financial Statements Reserved	Financial Statements Unreserved
Educational	-	255,495	877,989	-	2,547,395	367,214	3,313,665
Operations and Maintenance	-	-	-	-	2,439,555	-	2,439,555
Debt Services	-	365,108	-	-	-	-	365,108
Transportation	-	523,232	-	-	-	-	523,232
Municipal Retirement/ Social Security	-	328,041	-	-	-	-	328,041
Capital Projects	-	2,045,189	-	-	-	2,045,189	-
Working Cash	-	-	-	-	2,368,819	-	2,368,819
Tort Liability	-	112,128	-	-	-	-	112,128
Fire Prevention and Safety	-	499,582	-	-	-	-	499,582

Expenditures of Fund Balance

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

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2022

NOTE 4 - DEPOSITS AND INVESTMENTS

Permitted Investments

The District is allowed to invest excess funds as authorized by The School Code of Illinois.

Policies

The District has adopted a formal investment of public funds, with which the following guidelines should be used to meet the general investment objectives:

Safety of Principal - Every investment is made with safety as the primary and over-riding concern. Each investment transaction shall ensure that capital loss, whether from credit or market risk, is avoided.

Liquidity - The investment portfolio shall provide sufficient liquidity to pay District obligations as they become due. In this regard, the maturity and marketability of investments shall be considered.

Rate of Return - The highest return on investments is sought, consistent with the preservation of principal and prudent investment principles.

Diversification - The investment portfolio is diversified as to materials and investments, as appropriate to the nature, purpose, and amount of the funds.

Deposits

Custodial Credit Risk – Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be returned or the District will not be able to recover collateral securities in the possession of an outside party. The District's policy requires deposits to be 100% secured by collateral valued at market or par, whichever is lower, less the amount covered by the Federal Deposit Insurance Corporation (FDIC). The District Board approves and designates a list of authorized depository institutions based on evaluation of solicited responses and certifications provided by financial institutions. As of June 30, 2022, all of the District's demand deposits were insured or collateralized with securities held by the pledging financial institution in the name of the District.

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment policy does not limit investment maturities.

Concentration of Credit Risk – Concentration of credit risk is the risk of loss attributed to the magnitude of the New Berlin Community Unit School District No. 16's investment in a single issuer. To limit this risk, the District's investment policies state that the portfolio shall be maintained within limitations as set forth in Illinois Revised State Statutes and where applicable, further limited as stated in their investment policies.

Foreign Currency Risk – Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or deposit. The New Berlin Community Unit School District No. 16 has no formal policy with regard to foreign currency risk. The District has no known foreign currency risks in either deposits or investments as of June 30, 2022.

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2022

NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)

Investments

GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, requires certain disclosures for certain investments. As of June 30, 2022, New Berlin Community Unit School District No. 16 held investments in the following: 1) money market accounts that were insured or collateralized with securities held by the pledging financial institution in the name of the District; 2) certificates of deposit that were insured or collateralized with securities held by the pledging financial institution in the name of the District; and 3) general obligation bonds of Community Unit School District No. 4 (Griggsville-Perry).

District investments reported at June 30, 2022:

Money market accounts	\$ 1,727,030
Certificates of deposit	5,260,263
General obligation bonds	<u>348,200</u>
	<u><u>\$ 7,335,493</u></u>

Certificates of deposit consist of the following:

	<u>Rate</u>	<u>Maturity</u>	<u>Amount</u>
Community State Bank	0.15%	12/21/2022	\$ 806,267
Warren-Boyton State Bank	0.40%	2/18/2023	500,000
Community State Bank	0.40%	10/24/2022	<u>3,953,996</u>
			<u><u>\$ 5,260,263</u></u>

The District also holds as an investment General Obligation Bonds (Series 2017) of Community Unit School District No. 4 (Griggsville-Perry) in Pike and Adams Counties, Illinois. The District receives interest payments on June 1 and December 1, and principal payments December 1.

	<u>Due December 1</u>	<u>Principal Amount</u>	<u>Coupon/ Yield</u>
	2022	\$ 111,500	3.30%
	2023	115,300	3.45%
	2024	<u>121,400</u>	3.65%
CUSD #4 (Griggsville-Perry)		<u><u>\$ 348,200</u></u>	

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2022

NOTE 5 - CHANGES IN GENERAL FIXED ASSETS

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022
<u>Non Depreciable:</u>				
Land	\$ 434,100	\$ -	\$ -	\$ 434,100
<u>Depreciable:</u>				
Improvements Other than				
Buildings	\$ 1,346,070	\$ -	\$ -	1,346,070
Permanent Buildings	19,920,344	-	-	19,920,344
Capitalized Equipment-5 Year	2,502,926	216,640	-	2,719,566
Capitalized Equipment-10 Year	2,170,587	-	-	2,170,587
Total General Fixed Assets	\$ 26,374,027	<u>\$ 216,640</u>	<u>\$ -</u>	\$ 26,590,667
Accumulated Depreciation	12,117,525	<u>\$ 757,809</u>	<u>\$ -</u>	12,875,334
Book Value	<u>\$ 14,256,502</u>			<u>\$ 13,715,333</u>

NOTE 6 - COMMON BANK ACCOUNTS

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

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

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2022

NOTE 7 - PROPERTY TAXES

The District's property taxes are levied each year on all taxable real property located in the District on or before the last Tuesday in December. The Board of Education passed the 2020 levy on December 10, 2020 and the 2021 levy on December 16, 2021. Property taxes attach as an enforceable lien on property as of January 1 and were payable in two installments generally July and September. Property tax revenue is recognized when received in cash. The District receives significant distributions of tax receipts beginning approximately one month after these due dates. Property taxes are collected and remitted to the District by Sangamon and Morgan Counties. Tax proceeds from the 2021 and prior tax levies are reported as receipts from local sources in the June 30, 2022 financial statements.

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

	Maximum Rate	Actual 2021 Rate	Actual 2020 Rate	Actual 2019 Rate
Educational	4.0000	2.1685	2.5692	2.6716
Operations and Maintenance	0.7500	0.5328	0.6266	0.6423
Transportation	None	0.1910	0.2124	0.1028
Bond and Interest 2007 GO Bond	None	-	-	0.4901
Bond and Interest 2012B GO Bond	None	-	-	0.2097
Bond and Interest 2020 GO Bond	None	0.7146	0.7145	-
Bond and Interest 2018 Ltd. WC	None	-	0.1232	0.1207
Municipal Retirement	None	0.0764	0.1063	0.0928
Social Security	None	0.0764	0.1063	0.0930
Tort Immunity	None	0.1067	0.1488	0.1114
Special Education	0.8000	0.5674	0.0383	0.0433
Leasing	0.1000	0.0711	0.0511	0.0530
Fire Prevention and Safety	0.1000	0.0009	0.0009	0.0009
Working Cash	0.0500	0.0365	0.0306	0.0351
Levy Recap (County Adjustment)	None	0.0087	-	-
Total		<u>4.5510</u>	<u>4.7282</u>	<u>4.6667</u>

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2022

NOTE 8 - RETIREMENT PLANS

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

General information about the pension plan

Plan description

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

TRS issues a publicly available financial report that can be obtained at <http://trsil.org/financial/cafrs/fy2020>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Benefits provided

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

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

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

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

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2022

NOTE 8 - RETIREMENT PLANS (Continued)

Contributions

The State of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90.00 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

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

On behalf contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2022, State of Illinois contributions recognized by the employer were based on the state's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$2,177,892 in pension contributions from the State of Illinois.

2.2 formula contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Required contributions for the year ended June 30, 2022, were \$28,002. The District paid \$30,833 towards this obligation during the current fiscal year, resulting in an overpayment of \$2,831.

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

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

For the year ended June 30, 2022, the employer pension contribution was 10.31 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2022, salaries totaling \$182,814 were paid from federal and special trust funds that required employer contributions of \$18,848. The District paid \$28,449 towards this obligation during the current fiscal year, resulting in an overpayment of \$9,601.

Employer retirement cost contributions. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2022

NOTE 8 - RETIREMENT PLANS (Continued)

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2022, the employer paid \$0 to TRS for employer contributions due on salary increases in excess of 6.00 percent, \$0 for salary increases in excess of 3.00 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

Pension expense

For the fiscal year ended June 30, 2022, the employer recognized TRS pension expense of \$473,905 on a cash basis under this plan and total required employer contributions were \$434,510 resulting in an overpayment of \$39,395.

Illinois Municipal Retirement Fund

General information about the pension plan

Plan description

The employer's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The employer plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multiple-employer public pension plan. 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 financial report that includes financial statements and required supplementary information (RSI). That report may be obtained on-line at www.imrf.org.

Benefits provided

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

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2.00 percent for each year of service credit after 15 years to a maximum of 75.00 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3.00 percent of the original amount on January 1 every year after retirement.

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2022

NOTE 8 - RETIREMENT PLANS (Continued)

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2.00 percent for each year of service credit after 15 years to a maximum of 75.00 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of: 1) 3.00 percent of the original pension amount, or 2) one-half 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:

Retirees and beneficiaries currently receiving benefits	62
Inactive plan members entitled to but not yet receiving benefits	103
Active plan members	<u>75</u>
Total	<u>240</u>

Contributions

As set by statute, employer Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer's annual required contribution rate for calendar year 2021 and 2022 was 9.79 and 8.04 percent respectively. For the fiscal year ended June 30, 2022, the employer contributed \$183,612 to the plan. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

TRS and IMRF Aggregate Information

The aggregate employer recognized pension expense on a cash basis for the fiscal year ended June 30, 2022, was \$657,517.

Social Security

Employees not qualifying for coverage under the Illinois Teachers' Retirement System or the Illinois Municipal Retirement Fund are considered "non-participating employees." These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid \$136,926, the total required employer contribution for the current fiscal year.

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2022

NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS

Teacher Health Insurance Security (THIS) Fund

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

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

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

On behalf contributions to THIS Fund. The State of Illinois makes employer retiree health insurance contributions on behalf of the employer. State contributions are intended to match contributions to THIS Fund from active members which were .90 percent of pay during the fiscal year ended June 30, 2022. State of Illinois contributions were \$43,451, and the employer recognized revenue and expenditures of this amount during the year.

Employer contributions to THIS Fund. The employer also makes contributions to THIS Fund. The employer THIS Fund contribution was .67 percent during the fiscal year ended June 30, 2022. For the fiscal year ended June 30, 2022, the employer paid \$32,347 to the THIS Fund, which was 100 percent of the required contribution.

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

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2022

NOTE 10 - CHANGES IN GENERAL LONG-TERM DEBT

On March 1, 2018, the District issued General Obligation School Bonds (Working Cash Bonds), Series 2018, in the amount of \$688,100 at original interest rates of 2.800 percent to 3.250 percent. Interest is payable on December 1 of each year. Principal payments are due on December 1 of each year. Interest paid on these bonds during the fiscal year ended June 30, 2022 was \$7,826. This bond issue was paid in full during the fiscal year.

On October 19, 2020, the District issued General Obligation School Refunding Bonds, Series 2020, in the amount of \$5,154,600 at original interest rates of .60 percent to .80 percent. This bond issue was used for the refunding of the Series 2012B bonds. Interest is payable on June 1 and December 1 of each year. Principal payments are due on December 1 of each year beginning December 1, 2021. Interest paid on these bonds during the fiscal year ended June 30, 2022 was \$53,116.

	Balance July 1, 2021	Increase	Decrease	Balance June 30, 2022
GO Bonds (2018)	\$ 240,800	\$ -	\$ 240,800	\$ -
GO Refunding Bonds (2020)	5,154,600	-	1,388,800	3,765,800
Totals	<u>\$ 5,395,400</u>	<u>\$ -</u>	<u>\$ 1,629,600</u>	<u>\$ 3,765,800</u>

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2022

NOTE 10 - CHANGES IN GENERAL LONG-TERM DEBT (Continued)

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

	Fiscal Year Ending June 30,	Interest Rate	Principal	Interest	Total
GO Refunding Bonds (2020)	2023	0.65%	\$ 1,491,800	\$ 22,251	\$ 1,514,051
	2024	0.75%	1,578,300	11,484	1,589,784
	2025	0.80%	695,700	2,783	698,483
	Totals		<u>\$ 3,765,800</u>	<u>\$ 36,518</u>	<u>\$ 3,802,318</u>

At June 30, 2022, there was \$365,108 of current assets available in the Debt Services Fund for the retirement of bonded debt.

NOTE 11 – SHORT-TERM DEBT

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

NOTE 12 – LEGAL DEBT LIMIT

As of June 30, 2022, the District was subject to a legal debt limit of \$29,238,848. As of June 30, 2022, the District's total long-term debt outstanding was \$3,765,800.

NOTE 13 - INTERFUND BALANCES AND TRANSFERS

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

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2022

NOTE 14 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health; and natural disasters. Significant losses are covered by purchased commercial insurance for all major programs: property liability and worker's compensation. For these programs, there have been no significant reductions in insurance coverage. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District.

Pursuant to a previous District health insurance plan and coverage, a portion of the participant deductible was withheld throughout the deductible year and the District was responsible for the remainder. Net cumulative participant withholdings in excess of claims paid that the District maintains on deposit is \$111,719 as of June 30, 2022.

NOTE 15 - CONTINGENCIES AND COMMITMENTS

Grant Programs

The District has received funding from state and federal grants in the current and prior years which are subject to audits by the granting agencies. Management believes any adjustments that may arise from the audits will be insignificant to District operations; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

Litigation

The District is a party to various legal actions, the aggregate effect of which, in management's and legal counsel's opinion with respect to possible or probable legal actions at this time are either unknown or regarding known litigation matters the likelihood of an unfavorable outcome is unknown. According to management and District counsel the District is involved in the following litigation:

- As of June 30, 2022, the District is party to Sangamon County Case 18-L-168, which is a claim from a former student (1985-1989) for alleged childhood sexual abuse perpetrated by a former teacher and coach. The plaintiff is seeking damages in excess of \$50,000; and plaintiff would be seeking at least \$5 million at trial. At this time, insurance coverage is unknown and is subject to litigation described below. At this time, 18-L-168 is in the middle of discovery. At this time, the Board and administration intend to contest the matter, which is subject to change. Legal counsel has indicated no opinion can be expressed as to the likelihood of an unfavorable outcome because the litigation is in its discovery stage. The potential losses range from \$0 - \$5+ million, which are subject to change as the case progresses.
- The District has a lawsuit pending against a previous insurance provider(s) (Sangamon County Case No. 2019-MR-526), in which the District is seeking a court declaration that the insurance provider(s) has a duty to defend the above lawsuit and possible obligation to indemnify the underlying plaintiff. At this time there is no evaluation regarding the likelihood of success with any certainty.

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2022

NOTE 15 - CONTINGENCIES AND COMMITMENTS (Continued)

Contracts

Certain certified and administrative/management employees are paid their salary over nine to twelve months. For those employees who are paid for services for fiscal year 2022 but after the end of the fiscal year, those payments represent obligations of the District which are paid in July and August of 2022. On June 30, 2022, the District was obligated for \$766,270 in unpaid salary agreements. This liability is not reflected in the financial statements but is considered as part of the committed fund balance in the Education Fund.

Approval of Issuance of General Obligation Bonds

On August 18, 2022 the District approved a resolution providing for the issue of not to exceed \$23,500,000 General Obligation School Bonds, Series 2022A. On September 6, 2022 the District approved a resolution providing for the issue of not to exceed \$9,000,000 General Obligation School Bonds (Alternative Revenue Source), Series 2022B. Both bond resolutions stated uses are for the purpose of altering, repairing and equipping the Junior/Senior High School Building, including creating new classroom, gym and other instructional spaces, renovating the J.V. Kirby Pretzel Dome, improving heating, cooling and ventilation systems, installing school safety and security improvements, removing asbestos and making site improvements.

NOTE 16 – JOINT AGREEMENT ASSESSMENTS

The District participates in joint agreements with Sangamon Area Special Education District for special education and Capital Area Career Center for vocational education. The agreements call for the District to pay the special education district and the vocational education district its per capita share of the administrative costs and centralized instructional service of the special districts. The agreements shall remain in effect until the District notifies the joint agreement districts that it chooses to withdraw. The District paid \$799,738 to the special education district and \$122,587 to the vocational education district in assessments for the current fiscal year.

NOTE 17 - EVALUATION OF SUBSEQUENT EVENTS

The District has evaluated subsequent events through November 21, 2022, the date which the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16

SUPPLEMENTARY SCHEDULES

FISCAL YEAR ENDED JUNE 30, 2022

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-21 thru 6-30-22 (from 2020 Levy & Prior Levies) *	Taxes Received (from the 2021 Levy)	Taxes Received (from 2020 & Prior Levies)	Total Estimated Taxes (from the 2021 Levy)	Estimated Taxes Due (from the 2021 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	4,936,995	2,523,288	2,413,707	4,594,525	2,071,237
5	Operations & Maintenance	1,208,644	619,971	588,673	1,128,874	508,903
6	Debt Services **	1,618,694	831,516	787,178	1,514,064	682,548
7	Transportation	421,794	222,250	199,544	404,683	182,433
8	Municipal Retirement	188,764	88,900	99,864	161,873	72,973
9	Capital Improvements	0		0		0
10	Working Cash	71,219	42,472	28,747	77,335	34,863
11	Tort Immunity	263,948	124,157	139,791	226,071	101,914
12	Fire Prevention & Safety	1,892	1,047	845	1,907	860
13	Leasing Levy	130,737	82,733	48,004	150,644	67,911
14	Special Education	696,213	660,232	35,981	1,202,183	541,951
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	188,764	88,900	99,864	161,873	72,973
17	Summer School	0		0		0
18	Other (Describe & Itemize)	10,123	10,123	0	18,433	8,310
19	Totals	9,737,787	5,295,589	4,442,198	9,642,465	4,346,876
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

A															B	C	D	E	F	G	H	I	J	
SCHEDULE OF SHORT-TERM DEBT																								
1	Description (Enter Whole Dollars)														Outstanding Beginning July 1, 2021	Issued July 1, 2021 thru June 30, 2022	Retired July 1, 2021 thru June 30, 2022	Outstanding Ending June 30, 2022						
2	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)																							
3	Total CPPRT Notes																							
4	TAX ANTICIPATION WARRANTS (TAW)																							
5	Educational Fund																							
6	Operations & Maintenance Fund																							
7	Debt Services - Construction																							
8	Debt Services - Working Cash																							
9	Debt Services - Refunding Bonds																							
10	Transportation Fund																							
11	Municipal Retirement/Social Security Fund																							
12	Fire Prevention & Safety Fund																							
13	Other - (Describe & Itemize)																							
14	Total TAWs														0	0	0	0						
15	TAX ANTICIPATION NOTES (TAN)																							
16	Educational Fund																							
17	Operations & Maintenance Fund																							
18	Fire Prevention & Safety Fund																							
19	Other - (Describe & Itemize)																							
20	Total TANs														0	0	0	0						
21	TEACHERS'/EMPLOYEES' ORDERS (T/EO)																							
22	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)																							
23	General State Aid/Evidence-Based Funding Anticipation Certificates																							
24	Total (All Funds)																							
25	OTHER SHORT-TERM BORROWING																							
26	Total Other Short-Term Borrowing (Describe & Itemize)																							
27																								
28																								
29	SCHEDULE OF LONG-TERM DEBT																							
	Identification or Name of Issue														Amount of Original Issue	Date of Issue (mm/dd/yy)	Type of Issue *	Outstanding Beginning July 1, 2021	Issued July 1, 2021 thru June 30, 2022	Any differences (Describe and Itemize)	Retired July 1, 2021 thru June 30, 2022	Outstanding Ending June 30, 2022	Amount to be Provided for Payment on Long- Term Debt	
30	General Obligation Bonds 2018														688,100	03/01/18		240,800			240,800	0		
31	General Obligation Bonds 2020														5,154,600	10/19/21		5,154,600			1,388,800	3,765,800	3,400,692	
32																						0		
33																						0		
34																						0		
35																						0		
36																						0		
37																						0		
38																						0		
39																						0		
40																						0		
41																						0		
42																						0		
43																						0		
44																						0		
45																						0		
46																						0		
47																						0		
48																						0		
49															5,842,700			5,395,400		0	1,629,500	3,765,800	3,400,692	
50																								
51	* Each type of debt issued must be identified separately with the amount:																							
52	1. Working Cash Fund Bonds														7. GASB 87 Leases									
53	2. Funding Bonds														8. Other									
54	3. Refunding Bonds														9. Other									
55															10. Other									
56															11. Other									
57															12. Other									

Schedule of Restricted Local Tax Levies and Selected Revenues Sources

		E				F				G				H				I				J				K							
		A	B	C	D	Description (Enter Whole Dollars)				Account No				Tort Immunity ^a				Special Education				Area Vocational Construction				School Facility Occupation Taxes ^b				Driver Education			
1		SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES																															
2		3 Cash Basis Fund Balance as of July 1, 2021																															
3		4 RECEIPTS:																															
4		5 Ad Valorem Taxes Received by District																															
5		6 Earnings on Investments																															
6		7 Drivers' Education Fees																															
7		8 School Facility Occupation Tax Proceeds																															
8		9 Driver Education																															
9		10 Other Receipts (Describe & Itemize)																															
10		11 Sale of Bonds																															
11		12 Total Receipts																															
12		13 DISBURSEMENTS:																															
13		14 Instruction																															
14		15 Facilities Acquisition & Construction Services																															
15		16 Tort Immunity Services																															
16		17 DEBT SERVICE																															
17		18 Debt Services - Interest on Long-Term Debt																															
18		19 Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)																															
19		20 Debt Services Other (Describe & Itemize)																															
20		21 Total Debt Services																															
21		22 Other Disbursements (Describe & Itemize)																															
22		23 Total Disbursements																															
23		24 Ending Cash Basis Fund Balance as of June 30, 2022																															
24		25 Reserved Cash Balance																															
25		26 Unreserved Cash Balance																															
26		27																															
27		SCHEDULE OF TORT IMMUNITY EXPENDITURES ^c																															
28		29																															
29		30 Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> X																															
30		31 Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?																															
31		32 If yes, list in the aggregate the following:																															
32		33 Total Claims Payments: 234,165																															
33		34 Total Reserve Remaining: 112,128																															
34		35 In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.																															
35		36 Expenditures:																															
36		37 Workers' Compensation Act and/or Workers' Occupational Disease Act																															
37		38 Unemployment Insurance Act																															
38		39 Insurance (Regular or Self-Insurance)																															
39		40 Risk Management and Claims Service																															
40		41 Judgments/Settlements																															
41		42 Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction																															
42		43 Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)																															
43		44 Legal Services																															
44		45 Principal and Interest on Tort Bonds																															
45		46 Other-Explain on Itemization 44 tab																															
46		47 Total																															
47		48 631 (Total Tort Expenditures) minus (636 through 645) must equal 0																															
48		49																															
49		50 Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.																															
50		55 ILCS 5/5-1006.7																															

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

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) Must be less than (P16, Col E-F, L65)							
11	Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is required).							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17								
18								
19	Instruction		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
20	Support Services:		1000		6,147,038		6,147,038	
21	Pupil		2100		384,538		384,538	
22	Instructional Staff		2200		632,620		632,620	
23	General Admin.		2300		553,133		553,133	
24	School Admin		2400		621,977		621,977	
25	Business:							
26	Direction of Business Spt. Srv.		2510	0	0	0	0	
27	Fiscal Services		2520	265,378	0	265,378	0	
28	Oper. & Maint. Plant Services		2540		1,173,268	1,133,190	40,078	
29	Pupil Transportation		2550		774,205		774,205	
30	Food Services		2560		399,027		399,027	
31	Internal Services		2570	0	0	0	0	
32	Central:							
33	Direction of Central Spt. Srv.		2610		0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.		2620		0		0	
35	Information Services		2630		0		0	
36	Staff Services		2640	0	0	0	0	
37	Data Processing Services		2660	0	0	0	0	
38	Other:		2900		69		69	
39	Community Services		3000		5,433		5,433	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)							
41	Total			265,378	10,691,308	1,398,568	9,558,118	
42								
43								
44								
45								
46								

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	CARES, CRRSA, and ARP SCHEDULE - FY 2022											
2	Click below for schedule instructions:											
3	Please read schedule instructions before completing.											
4	Did the school/district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2022?	X	Yes	No								
5	If the answer to the above question is "YES", this schedule must be completed.											
6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.											
7	Part 1: CARES, CRRSA, and ARP REVENUE											
8	Section A is for revenue recognized in FY 2022 reported on the FY 2022 AFR for FY 2020 and/or FY 2021 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020 and/or FY 2021 AFR.											
9	Revenue Section A											
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
11	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
12	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, F6, SE, PM, CP, D2)	4998										0
13	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
14	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
15	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
16	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
17	Total Revenue Section A	0	0	0	0	0	0	0	0	0	0	0
18	Section B is for revenue recognized in FY 2022 reported on the FY 2022 AFR and for FY 2022 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports and reported in the FY 2022 AFR.											
19	Revenue Section B											
20	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
21	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
22	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, F6, SE, PM, CP, D2)	4998	374,657									374,657
23	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
24	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
25	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: EA, CO)	4998										0
26	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210	8,675									8,675
27	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210	20,615									20,615
28	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EJ, PS)	4998										0
29	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
30	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, AP, FS)	4998										0
31	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
32												
33												

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
34	Other CARES Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
35	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	(Remaining) Other Federal Revenues in Revenue Act 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
37	Total Revenue Section B		403,947	0		0	0	0			0	403,947

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

38	Total Other Federal Revenue (Section A plus Section B)	4998	374,657	0	0	0	0	0			0	374,657
39	Total Other Federal Revenue from Revenue Tab	4998	374,657	0	0	0	0	0			0	374,657
40	Difference (must equal 0)		0	0	0	0	0	0			0	0
41	Error must be corrected before submitting to ISBE		OK	OK	OK	OK	OK	OK			OK	OK

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

DISBURSEMENTS											
Expenditure Section A:											
ESSER I EXPENDITURES (CARES)											
FUNCTION											
50	1. List the total expenditures for the Functions 1000 and 2000 below										
51	INSTRUCTION Total Expenditures	1000									0
52	SUPPORT SERVICES Total Expenditures	2000									0
53	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
54	Facilities Acquisition and Construction Services (Total)	2530									0
55	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
56	FOOD SERVICES (Total)	2560									0
57	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
58	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
59	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
60	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology included in all Expenditure Functions)	Total Technology	0	0	0						0
61	Expenditure Section B:										
62	ESSER II EXPENDITURES (CRRSA)										
63	FUNCTION										
64	1. List the total expenditures for the Functions 1000 and 2000 below										
65	INSTRUCTION Total Expenditures	1000									0
66	SUPPORT SERVICES Total Expenditures	2000									0
67	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
68	Facilities Acquisition and Construction Services (Total)	2530									0
69	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
70	FOOD SERVICES (Total)	2560									0
71	DISBURSEMENTS										
72	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures		
73	12,964	2,261	0	262,891	0	0	0	0	278,116		
	0	0	0	26,300	9,126	0	0	0	35,426		

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

A	B	C	D	E	F	G	H	I	J	K	L
74 Facilities Acquisition and Construction Services (Total)	2530		0	0	0	0	0	0	0	0	0
75 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		0	0	0	0	0	0	0	0	0
76 FOOD SERVICES (Total)	2560		0	0	0	0	0	0	0	0	0
77											
78 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
79 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
80 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000					26,300	9,126				35,426
81 TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	26,300	9,126		0		35,426
82											
83 Expenditure Section C:											
84 GEER I EXPENDITURES (CARES)											
85											
86 FUNCTION											
87 1. List the total expenditures for the Functions 1000 and 2000 below											
88 INSTRUCTION Total Expenditures	1000										0
89 SUPPORT SERVICES Total Expenditures	2000										0
90											
91 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
92 Facilities Acquisition and Construction Services (Total)	2530										0
93 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
94 FOOD SERVICES (Total)	2560										0
95											
96 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
97 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
98 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
99 TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0		0		0		0
100											
101 Expenditure Section D:											
102 GEER II EXPENDITURES (CRRSA)											
103											
104 FUNCTION											
105 1. List the total expenditures for the Functions 1000 and 2000 below											
106 INSTRUCTION Total Expenditures	1000										0
107 SUPPORT SERVICES Total Expenditures	2000										0
108											
109 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
110 Facilities Acquisition and Construction Services (Total)	2530										0
111 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
112 FOOD SERVICES (Total)	2560										0
113											
114 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
116	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
117	Expenditure Section E:											
118	ESSER III EXPENDITURES (ARP)											
119												
120												
121												
122	FUNCTION											
123	1. List the total expenditures for the Functions 1000 and 2000 below											
124	INSTRUCTION Total Expenditures	1000										68,511
125	SUPPORT SERVICES Total Expenditures	2000										234,212
126												
127	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
128	Facilities Acquisition and Construction Services (Total)	2530										0
129	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										40,078
130	FOOD SERVICES (Total)	2560										14,337
131												
132	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										3,026
134	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										24,210
135	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				24,210	0	3,026		0		27,236
136	Expenditure Section F:											
137												
138												
139												
140	FUNCTION											
141	1. List the total expenditures for the Functions 1000 and 2000 below											
142	INSTRUCTION Total Expenditures	1000										0
143	SUPPORT SERVICES Total Expenditures	2000										8,675
144												
145	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
146	Facilities Acquisition and Construction Services (Total)	2530										0
147	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
148	FOOD SERVICES (Total)	2560										8,675
149												
150	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
152	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0

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

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

A		B	C	D	E	F	G	H	I	J	K	L
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)		Total Technology										
153	FUNCTIONS											
Expenditure Section G:												
154												
155												
156												
157												
158	FUNCTION											
159	1. List the total expenditures for the Functions 1000 and 2000 below	1000										
160	INSTRUCTION Total Expenditures	2000										
161	SUPPORT SERVICES Total Expenditures											
162												
163	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
164	Facilities Acquisition and Construction Services (Total)	2530										
165	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										
166	FOOD SERVICES (Total)	2560										
167												
168	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										
170	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										
171	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										
Expenditure Section H:												
172												
173												
174												
175												
176	FUNCTION											
177	1. List the total expenditures for the Functions 1000 and 2000 below	1000										
178	INSTRUCTION Total Expenditures	2000										
179	SUPPORT SERVICES Total Expenditures											
180												
181	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
182	Facilities Acquisition and Construction Services (Total)	2530										
183	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										
184	FOOD SERVICES (Total)	2560										
185												
186	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										
188	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										
189	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										
Expenditure Section I:												
190												
191												
192												

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
	FUNCTION			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
193												
194												
195	1. List the total expenditures for the Functions 1000 and 2000 below											
196	INSTRUCTION Total Expenditures	1000										0
197	SUPPORT SERVICES Total Expenditures	2000										0
198												
199	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
200	Facilities Acquisition and Construction Services (Total)	2530										0
201	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
202	FOOD SERVICES (Total)	2560										0
203												
204	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
206	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
207	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0		0	0		0		0
208	Expenditure Section J:											
209	CURES (Coronavirus State and Local Fiscal Recovery Funds)											
210												
211												
212	FUNCTION											
213	1. List the total expenditures for the Functions 1000 and 2000 below											
214	INSTRUCTION Total Expenditures	1000										0
215	SUPPORT SERVICES Total Expenditures	2000										0
216												
217	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
218	Facilities Acquisition and Construction Services (Total)	2530										0
219	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
220	FOOD SERVICES (Total)	2560										0
221												
222	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
223	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
224	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
225	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0		0	0		0		0
226												
227	Expenditure Section K:											
228	Other CARES Act Expenditures (not accounted for above)											
229												
230	FUNCTION											
231	1. List the total expenditures for the Functions 1000 and 2000 below											
232	INSTRUCTION Total Expenditures	1000										0
233	SUPPORT SERVICES Total Expenditures	2000										0

DISBURSEMENTS

DISBURSEMENTS

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

51-084-0160-26 NBCUSD16 AFR2022

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

	A	B	C	D	E	F	G	H	I	J	K	L
235	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
236	Facilities Acquisition and Construction Services (Total)	2530										0
237	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
238	FOOD SERVICES (Total)	2560										0
239												
240	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
241	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
242	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
243	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0					0		0
244	Expenditure Section L:											
245	Other CRRSA Expenditures (not accounted for above)											
246												
247												
248	FUNCTION											
249	1. List the total expenditures for the Functions 1000 and 2000 below											
250	INSTRUCTION Total Expenditures	1000										0
251	SUPPORT SERVICES Total Expenditures	2000										0
252												
253	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
254	Facilities Acquisition and Construction Services (Total)	2530										0
255	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
256	FOOD SERVICES (Total)	2560										0
257												
258	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
260	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
261	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0					0		0
262	Expenditure Section M:											
263	Other ARP Expenditures (not accounted for above)											
264												
265												
266	FUNCTION											
267	1. List the total expenditures for the Functions 1000 and 2000 below											
268	INSTRUCTION Total Expenditures	1000										0
269	SUPPORT SERVICES Total Expenditures	2000										0
270												
271	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
272	Facilities Acquisition and Construction Services (Total)	2530										0
273	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
274	FOOD SERVICES (Total)	2560										0
275												

DISBURSEMENTS

DISBURSEMENTS

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
276	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
278	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
279	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
280												
281	Expenditure Section N:											
282	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
283												
284												
285	FUNCTION											
286	INSTRUCTION	1000										346,627
287	SUPPORT SERVICES	2000										298,928
288	Facilities Acquisition and Construction Services (Total)	2530										0
289	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										40,078
290	FOOD SERVICES (Total)	2560										43,627
291	TOTAL EXPENDITURES											645,555
292												
293	Expenditure Section O:											
294	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
295												
296												
297	FUNCTION											
298	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				24,210	26,300	12,152		0		62,662

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16

STATISTICAL SECTION

FISCAL YEAR ENDED JUNE 30, 2022

	A	B	C	D	E	F	G	H	I	J	K	L
	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
1	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2021	Add: Additions July 1, 2021 thru June 30, 2022	Less: Deletions July 1, 2021 thru June 30, 2022	Cost Ending June 30, 2022	Life In Years	Accumulated Depreciation Beginning July 1, 2021	Add: Depreciation Allowable July 1, 2021 thru June 30, 2022	Less: Depreciation Deletions July 1, 2021 thru June 30, 2022	Accumulated Depreciation Ending June 30, 2022	Ending Balance Undepreciated June 30, 2022
2	Works of Art & Historical Treasures	210				0					0	0
3	Land	220										
4	Non-Depreciable Land	221	434,100			434,100						434,100
5	Depreciable Land	222				0	50				0	0
6	Buildings	230										
7	Permanent Buildings	231	19,920,344			19,920,344	50	7,358,421	398,407		7,756,828	12,163,516
8	Temporary Buildings	232				0	20				0	0
9	Improvements Other than Buildings	240	1,346,070			1,346,070	20	966,713	42,430		1,009,143	336,927
10	Capitalized Equipment	250										
11	10 Yr Schedule	251	2,170,587			2,170,587	10	1,909,085	34,770		1,943,855	226,732
12	5 Yr Schedule	252	2,502,926	216,640		2,719,566	5	1,883,306	282,202		2,165,508	554,058
13	3 Yr Schedule	253				0	3				0	0
14	Construction in Progress	260				0	-					0
15	Total Capital Assets	200	26,374,027	216,640	0	26,590,667		12,117,525	757,809	0	12,875,334	13,715,333
16	Non-Capitalized Equipment	700				0	10		757,809			
17	Allowable Depreciation											
18												

A		B	C	D	E	F	G	H
ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)								
<i>This schedule is completed for school districts only.</i>								
	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount		
OPERATING EXPENSE PER PUPIL								
7	EXPENDITURES:							
8	ED	Expenditures 16-24, L116	Total Expenditures		\$	9,602,164		
9	O&M	Expenditures 16-24, L155	Total Expenditures			1,441,601		
10	DS	Expenditures 16-24, L178	Total Expenditures			1,690,542		
11	TR	Expenditures 16-24, L214	Total Expenditures			905,844		
12	MR/SS	Expenditures 16-24, L292	Total Expenditures			395,612		
13	TORT	Expenditures 16-24, L422	Total Expenditures			234,165		
14			Total Expenditures		\$	14,269,928		
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:							
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0		
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0		
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0		
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0		
22	TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0		
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0		
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0		
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0		
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0		
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0		
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0		
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)			0		
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0		
31	O&M-TR	Revenues 10-15, L213, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0		
32	O&M-TR	Revenues 10-15, L214, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0		
33	O&M	Revenues 10-15, L224, Col D	4810 Federal - Adult Education			0		
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs			212,941		
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			0		
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0		
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs			0		
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs			28,458		
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition			0		
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0		
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			0		
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0		
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0		
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0		
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0		
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition			0		
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition			0		
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition			0		
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition			0		
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition			0		
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition			0		
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services			5,146		
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			883,251		
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			122,247		
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment			0		
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services			0		
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units			40,687		
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay			344,483		
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			0		
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units			0		
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			1,629,600		
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services			0		
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units			0		
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0		
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			217,695		
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			0		
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			0		
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			0		
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K			0		
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs			0		
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs			2,708		
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			287		
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units			0		
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs			0		
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K			0		
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0		
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs			0		
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs			0		
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition			0		
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition			0		
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition			0		
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition			0		
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0		
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0		
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0		
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition			0		
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition			0		
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition			0		
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition			0		
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition			0		
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition			0		
92	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000 Community Services			0		
93	Tort	Expenditures 16-24, L414, Col K	4000 Total Payments to Other Govt Units			0		
94	Tort	Expenditures 16-24, L422, Col G	- Capital Outlay			0		
95	Tort	Expenditures 16-24, L422, Col I	- Non-Capitalized Equipment			0		
96			Total Deductions for OEPP Computation (Sum of Lines 18 - 95)		\$	3,487,503		
97			Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			10,782,425		
98			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022			721.51		
99			Estimated OEPP (Line 97 divided by Line 98)		\$	14,944.25		
100								

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

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)							
2	This schedule is completed for school districts only.							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount		
101	PER CAPITA TUITION CHARGE							
103	LESS OFFSETTING RECEIPTS/REVENUES:							
104	TR	Revenues 10-15, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)		\$	0		
105	TR	Revenues 10-15, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)			0		
106	TR	Revenues 10-15, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)			0		
107	TR	Revenues 10-15, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)			0		
108	TR	Revenues 10-15, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)			0		
109	TR	Revenues 10-15, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)			0		
110	TR	Revenues 10-15, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)			0		
111	TR	Revenues 10-15, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)			26,729		
112	TR	Revenues 10-15, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)			0		
113	TR	Revenues 10-15, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)			0		
114	ED	Revenues 10-15, L75, Col C	1600 Total Food Service			7,960		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)			41,994		
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks			60,170		
117	ED	Revenues 10-15, L89, Col C	1819 Rentals - Other (Describe & Itemize)			0		
118	ED	Revenues 10-15, L90, Col C	1821 Sales - Regular Textbooks			1,700		
119	ED	Revenues 10-15, L93, Col C	1829 Sales - Other (Describe & Itemize)			0		
120	ED	Revenues 10-15, L94, Col C	1890 Other (Describe & Itemize)			0		
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals			3,050		
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940 Services Provided Other Districts			0		
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991 Payment from Other Districts			5,474		
124	ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)			0		
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education			33,694		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education			25,402		
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300 Total Bilingual Ed			0		
128	ED	Revenues 10-15, L148, Col C	3360 State Free Lunch & Breakfast			9,080		
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365 School Breakfast Initiative			0		
130	ED-O&M	Revenues 10-15, L150,Col C,D	3370 Driver Education			11,557		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation			297,365		
132	ED	Revenues 10-15, L158, Col C	3610 Learning Improvement - Change Grants			0		
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660 Scientific Literacy			0		
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695 Truant Alternative/Optional Education			0		
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766 Chicago General Education Block Grant			0		
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767 Chicago Educational Services Block Grant			0		
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant			0		
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780 Technology - Technology for Success			0		
139	ED-TR	Revenues 10-15, L166, Col C,F	3815 State Charter Schools			50,000		
140	O&M	Revenues 10-15, L169, Col D	3925 School Infrastructure - Maintenance Projects			0		
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999 Other Restricted Revenue from State Sources			0		
142	ED	Revenues 10-15, L179, Col C	4045 Head Start (Subtract)			0		
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt			0		
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100 Total Title V			0		
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200 Total Food Service			482,619		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I			60,480		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400 Total Title IV			8,058		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through			203,714		
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board			0		
150	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary			0		
151	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)			0		
152	ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700 Total CTE - Perkins			0		
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800 Total ARRA Program Adjustments			0		
178	ED	Revenues 10-15, L255, Col C	4901 Race to the Top			0		
179	ED-O&M-TR-MR/SS	Revenues 10-15, L256, Col C,D,F,G	4902 Race to the Top-Preschool Expansion Grant			0		
180	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)			0		
181	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)			0		
182	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920 McKinney Education for Homeless Children			0		
183	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula			0		
184	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932 Title II - Teacher Quality			29,512		
185	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960 Federal Charter Schools			0		
186	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981 State Assessment Grants			0		
187	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982 Grant for State Assessments and Related Activities			0		
188	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach			16,917		
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program			12,658		
190	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)			374,657		
191	Federal Stimulus Revenue	CARES CARSA ARP Schedule	Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses			0		
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **			0		
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **			0		
195	Total Deductions for PCTC Computation Line 104 through Line 193				\$	1,762,790		
196	Net Operating Expense for Tuition Computation (Line 97 minus Line 195)					9,019,635		
197	Total Depreciation Allowance (from page 36, Line 18, Col J)					757,809		
198	Total Allowance for PCTC Computation (Line 196 plus Line 197)					9,777,444		
199	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022					721.51		
200	Total Estimated PCTC (Line 198 divided by Line 199) *				\$	13,551.36		
201								
202	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.							
203	**Go to the Evidence-Based Funding Distribution Calculation webpage.							
204	Under Reports, open the FY 2022 Special Education Funding Allocation Calculation Details and the FY 2022 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 192 and 193.							

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16

OTHER SCHEDULES AND ITEMIZATIONS

FISCAL YEAR ENDED JUNE 30, 2022

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

1. AFR page 10; Account 1190; Educational Fund - \$10,123 represents Sangamon County levy recapture.
2. AFR page 11; Account 1614; Educational Fund - \$410 consists of miscellaneous food sales.
3. AFR page 11; Account 1999; Educational, Operations and Maintenance and Transportation Funds - amounts represent school merchandise sales, refunds, reimbursements and withholding balancing.
4. AFR page 12; Account 3299; Educational Fund - \$950 represents State Library Grant.
5. AFR page 14; Account 4998; Educational Fund - \$374,657 represents ESSER 2 funds.
6. AFR page 16; Function 2190 - expenditures consist of social services costs.
7. AFR page 17; Function 2490 - expenditures consist of other administrative support services costs.
8. AFR page 20; Function 2190 - employee benefits for social services.
9. AFR page 21; Function 2490 - employee benefits for other administrative support services.

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

New Berlin CUSD 16
51084016026

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

Reference Pages.

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- ☐ 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- ☐ 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- ☒ 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/1998 (Ex: 00/00/0000)
- ☐ 22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

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

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

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

Date:

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

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

LMHN, Ltd., CPA's

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.

LMHN, LTD. CPA'S

Signature

11/21/2022

mm/dd/yyyy

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

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for school districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year 2021			Equalized Assessed Valuation (EAV):			211,875,708						
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.021685		+ 0.005328		+ 0.001910		= 0.028920		0.000365		
11													
12													
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".												
14	B. Results of Operations *												
15													
16	Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance						
17	10,802,864		11,949,609		(1,146,745)		8,756,990						
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
19													
20													
21	C. Short-Term Debt **												
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates				
23	0		0		0		0		0				
24	Other		Total										
25	0		0										
26	** The numbers shown are the sum of entries on page 26.												
27													
28													
29	D. Long-Term Debt												
30	Check the applicable box for long-term debt allowance by type of district.												
31													
32	<input type="checkbox"/> a. 6.9% for elementary and high school districts,		29,238,848										
33	<input checked="" type="checkbox"/> b. 13.8% for unit districts.												
34													
35	Long-Term Debt Outstanding:												
36													
37	c. Long-Term Debt (Principal only)		Acct										
38	Outstanding:.....		511		3,765,800								
39													
40													
41	E. Material Impact on Financial Position												
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
43	Attach sheets as needed explaining each item checked.												
44													
45	<input type="checkbox"/> Pending Litigation												
46	<input type="checkbox"/> Material Decrease in EAV												
47	<input type="checkbox"/> Material Increase/Decrease in Enrollment												
48	<input type="checkbox"/> Adverse Arbitration Ruling												
49	<input type="checkbox"/> Passage of Referendum												
50	<input type="checkbox"/> Taxes Filed Under Protest												
51	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
52	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)												
53													
54	Comments:												
55													
56													
57													
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60													
61													
62													

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
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ESTIMATED FINANCIAL PROFILE SUMMARY															
Financial Profile Website															
District Name:	New Berlin CUSD 16														
District Code:	51084016026														
County Name:	Sangamon and Morgan														
1. Fund Balance to Revenue Ratio:	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)														
	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)														
	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)														
	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	</													

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

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
ACTIVITY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Balance July 1, 2021	Receipts	Disbursements	Balance June 30, 2022
<u>ASSETS</u>				
Cash	\$ 241,758	\$ 300,457	\$ (286,720)	\$ 255,495
<u>LIABILITIES</u>				
Amounts Due to Organizations:				
Yearbook	\$ 10,186	\$ 1,101	\$ (3,120)	\$ 8,167
ACT Prep Acct	9	-	-	9
Art Club	1,543	-	(875)	668
Athletics	10,585	21,789	(7,746)	24,628
Band	10,064	1,768	(1,971)	9,861
HS Boys Basketball	19,631	18,197	(17,705)	20,123
HS Basketball Cheerleaders	2,550	23,594	(27,011)	(867)
HS Football Cheerleaders	388	-	(388)	-
HS Choir	(28)	862	(1,811)	(977)
Class of 2002	733	-	-	733
Class of 2003	88	-	(380)	(292)
Class of 2005	272	-	-	272
Class of 2006	259	-	-	259
Class of 2009	442	-	-	442
Class of 2010	270	-	-	270
Class of 2011	662	-	-	662
Class of 2012	768	-	-	768
Class of 2013	366	-	-	366
Class of 2016	2,056	-	-	2,056
Class of 2017	3,144	-	-	3,144
Class of 2018	1,973	-	-	1,973
Class of 2019	12	-	-	12
Class of 2020	6,281	-	-	6,281
Class of 2021	41	-	(1,176)	(1,135)
Class of 2022	2,395	4,964	(4,810)	2,549
Class of 2023	2,728	4,351	(3,982)	3,097
Class of 2024	674	1,405	(1,387)	692
Class of 2025	-	5,967	(2,080)	3,887
Concession	(1)	-	(15)	(16)
HS Discretionary Fund	220	-	-	220
HS Drama	1,724	-	-	1,724
Elementary Fund	30,286	11,067	(16,192)	25,161
FCCLA	1,642	3,579	(2,961)	2,260
FFA	4,155	13,680	(15,851)	1,984
Flags	748	-	-	748
Flower Fund	69	162	(162)	69
HS Football Fund	24,459	48,181	(42,874)	29,766
Greenhouse	2,803	4,248	(3,289)	3,762
HS Boys Baseball	661	8,037	(6,505)	2,193
HS Girls Softball	4,860	6,008	(4,188)	6,680
High School Fund	1,902	3,495	(4,454)	943

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

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
ACTIVITY FUNDS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Balance July 1, 2021	Receipts	Disbursements	Balance June 30, 2022
Homecoming Fund	5,623	2,527	(2,415)	5,735
HS Co-Ed Track	1,520	7,132	(1,791)	6,861
Jr. High Boys Baseball	6,411	4,834	(7,836)	3,409
Jr. High Boys Basketball	3,700	1,804	(3,425)	2,079
Jr. High Cheerleading	3,757	11,251	(14,653)	355
Jr. High Fund	4,765	4,477	(8,167)	1,075
Jr. High Girls Basketball	2,315	9,382	(3,450)	8,247
Jr. High Track	2,480	2,370	(3,321)	1,529
Jr. High PE	522	-	-	522
Jr. High Scholastic Bowl	663	4,660	(4,901)	422
Jr. High Softball	1,579	560	(237)	1,902
Jr. High Student Council	10,312	18,061	(15,936)	12,437
Jr. High Volleyball	5,259	7,188	(5,440)	7,007
Jr. High Yearbook	4,145	40	-	4,185
Jr. High Flower	66	-	-	66
6th Grade Boys Basketball	1,896	-	(1,000)	896
Crews Scholarship	4,927	250	(1,000)	4,177
Key Club	927	420	(540)	807
Library	1,234	-	-	1,234
Mascot Fundraiser	-	4,563	(4,225)	338
Post Season Athletic	50	7,826	(7,836)	40
Pretzel Festival	4,120	5,069	(5,504)	3,685
Pretzel Pride	24	-	-	24
Roesch Trust Fund	121	-	-	121
Royalties	1,210	-	-	1,210
SADD	1,230	5,488	(3,426)	3,292
Samsung Grant	-	-	-	-
Sangamon Conference Account	-	-	-	-
Scholastic Bowl	3,768	3,713	(4,324)	3,157
Spanish Club	-	1,234	(510)	724
Sports Complex	-	-	-	-
Student Council	2,512	-	(261)	2,251
Thorton Ag Scholarship	983	-	-	983
HS Character Scholarship	-	1,200	(1,200)	-
HS Technical Prep	8	-	-	8
HS Boys Track	-	1,207	(1,207)	-
HS PE	(159)	-	(366)	(525)
HS Wrestling	2,417	-	-	2,417
HS Volleyball	11,753	12,746	(12,816)	11,683
TOTAL LIABILITIES	\$ 241,758	\$ 300,457	\$ (286,720)	\$ 255,495

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

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

School District Name: New Berlin CUSD 16
RCDT Number: 51084016026

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

Description	Funct. No.	Actual Expenditures, Fiscal Year 2022			Budgeted Expenditures, Fiscal Year 2023		
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund
1. Executive Administration Services	2320	202,465		0	211,320		211,320
2. Special Area Administration Services	2330	2,348		0	2,508		2,508
3. Other Support Services - School Administration	2490	1,024		0	1,121		1,121
4. Direction of Business Support Services	2510	0	0	0	0		0
5. Internal Services	2570	0		0			0
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.							
8. Totals		205,837	0	0	214,949	0	214,949
9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)							4%

CERTIFICATION

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

Signature of Superintendent Jill Larson	November 21, 2022
Contact Name (for questions)	Date 217-488-2040
	Contact Telephone Number

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

☐ The district is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.

☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2022, to ensure inclusion in the fall 2022 report or postmarked by January 15, 2023, to ensure inclusion in the spring 2023 report. Information on the waiver process can be found at the waiver's webpage below.

☐ <https://www.isbe.net/Pages/Waivers.aspx>
The district will amend their budget to become in compliance with the limitation.

Current Year Payment on Contracts For Indirect Cost Rate Computation

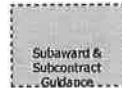
Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.

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 salary contracts. Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this schedule. They are excluded from the Indirect Cost Rate calculation.

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 Plan" (Sub-agreement for Services).
3. Only list contracts that were paid over \$25,000 for the fiscal year.

Use the resources to the right to determine if the contract should be listed below.



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.

[illegible]

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

A		B	C	D	E	F	G
1		REPORT ON SHARED SERVICES OR OUTSOURCING					
2		School Code, Section 17-1.1 (Public Act 97-0357)					
3		Fiscal Year Ending June 30, 2022					
5		51-084-0160-26_AFR22 New Berlin CUSD 16					
6		New Berlin CUSD 16					
7		51084016026					
8		Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
9		Indicate with an (X) if Deficit Reduction Plan is Required in the Budget					
10		Service or Function (Check all that apply)					
11		Curriculum Planning					
12		Custodial Services					
13		Educational Shared Programs					
14		Employee Benefits					
15		Energy Purchasing					
16		Food Services					
17		Grant Writing					
18		Grounds Maintenance Services					
19		Insurance					
20		Investment Pools					
21		Legal Services					
22		Maintenance Services					
23		Personnel Recruitment					
24		Professional Development					
25		Shared Personnel					
26		Special Education Cooperatives					
27		STEM (science, technology, engineering and math) Program Offerings					
28		Supply & Equipment Purchasing					
29		Technology Services					
30		Transportation					
31		Vocational Education Cooperatives					
32		All Other Joint/Cooperative Agreements					
33		Other					
34							
35		Additional space for Column (D) - Barriers to Implementation:					
36							
37							
38							
40		Additional space for Column (E) - Name of LEA:					
41							
42							
43							

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16

FEDERAL REPORT SECTION

FISCAL YEAR ENDED JUNE 30, 2022

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

DISTRICT/JOINT AGREEMENT NAME New Berlin CUSD #16	RCDT NUMBER 51-084-0160-26	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003847	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM LMHN, Ltd. 900 N. Webster, PO Box 87 Taylorville, IL 62568	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 600 N. Cedar New Berlin, IL 62670		E-MAIL ADDRESS: <u>rkh_cpa@yahoo.com</u>	
		NAME OF AUDIT SUPERVISOR Richard K. Hooper, CPA	
		CPA FIRM TELEPHONE NUMBER 217-824-9661	FAX NUMBER 217-824-2415

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

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

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

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



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

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

To the Board of Education
New Berlin Community Unit School District No. 16
New Berlin, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited New Berlin Community Unit School District No. 16's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of New Berlin Community Unit School District No. 16's major federal programs for the fiscal year ended June 30, 2022. New Berlin Community Unit School District No. 16's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, New Berlin Community Unit School District No. 16 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of New Berlin Community Unit School District No. 16 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 New Berlin Community Unit School District No. 16's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, regulations, rules, and provisions of contracts or grant agreements applicable to New Berlin Community Unit School District No. 16's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on New Berlin Community Unit School District No. 16's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about New Berlin Community Unit School District No. 16's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding New Berlin Community Unit School District No. 16's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of New Berlin Community Unit School District No. 16's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of New Berlin Community Unit School District No. 16's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

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

LMHN, LTD.

LMHN, Ltd.
Certified Public Accountants
Taylorville, Illinois

November 21, 2022

SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

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

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

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

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

New Berlin CUSD #16
51-084-0160-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients (F)	Year 7/1/21-6/30/22 Pass through to Subrecipients (G)		
U.S. Department of Agriculture:								0	
Child Nutrition Cluster:								0	
Passed through Department of Defense								0	
(M) Fresh Fruits and Vegetables (Non-Cash)	10.555	2022-4250	0	16,289	0	16,289		16,289	n/a
Passed through Illinois State Board of Education								0	
(M) Commodity Credit (Non-Cash)	10.555	2022-4250	0	15,730	0	15,730		15,730	n/a
(M) National School Lunch Program	10.555	2022-4210	0	371,114	0	371,114		371,114	n/a
(M) National School Lunch Program (SC)	10.555	2022-4210	0	20,001	0	20,001		20,001	n/a
(M) National School Lunch Program (SN)	10.555	2022-4210	0	8,675	0	8,675		8,675	n/a
(M) National School Lunch Program (BT)	10.649	2022-4210	0	614	0	614		614	n/a
Passed through Illinois State Board of Education								0	
(M) School Breakfast Program	10.553	2022-4220	0	82,215	0	82,215		82,215	n/a
Total U.S. Department of Agriculture			0	514,638	0	514,638		514,638	
								0	
								0	
								0	
								0	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

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

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

New Berlin CUSD #16
51-084-0160-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 Pass through to Subrecipients (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients (F)	Year 7/1/21-6/30/22 Pass through to Subrecipients		
U.S. Department of Health and Human Services:								0	
Passed through IL Department of HFS								0	
Medicaid Matching-Admin. Outreach	93.778	2022-4991	0	16,917	0	16,969		16,969	n/a
Subtotal-Medicaid Matching-Admin Outreach			0	16,917	0	16,969		16,969	
Total U.S. Department of Health and Human Services			0	16,917	0	16,969		16,969	
								0	
U.S. Department of Education:								0	
Passed through IL State Board of Education								0	
Title I-Low Income	84.010A	2021-4300	78,794	60,480	0	139,274		139,274	159,831
Title I-Low Income	84.010A	2022-4300	0	0	0	109,113		109,113	144,916
Subtotal-Title I-Low Income			78,794	60,480	0	248,387		248,387	
Passed through IL State Board of Education								0	
Title II-Teacher Quality	84.367A	2021-4932	2,444	0	2,444	17,605		20,049	44,490
Title II-Teacher Quality	84.367A	2022-4932	0	29,512	0	17,776		17,776	41,582
Subtotal-Title II-Teacher Quality			2,444	29,512	2,444	35,381		37,825	
								0	
								0	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

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

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

New Berlin CUSD #16
51-084-0160-26

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (Last 8 digits) or Contract # ³ (B)	Receipts/Revenues			Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)	Year 7/1/21-6/30/22 Pass through to Subrecipients			
U.S. Department of Education (Continued):										0	
Passed through IL State Board of Education										0	
Title IVA-Student Support	84.424A	2021-4400	1,500	0	1,500		0			1,500	10,000
Title IVA-Student Support	84.424A	2022-4400	0	8,058	0		1,500			1,500	11,942
Subtotal-Title IVA-Student Support			1,500	8,058	1,500		1,500			3,000	
Special Education Cluster:										0	
Passed through IL State Board of Education										0	
IDEA-Part B	84.027A	2021-4620	170,214	0	170,214		0			170,214	n/a
IDEA-Part B	84.027A	2022-4620	0	203,714	0		198,819			198,819	n/a
Subtotal-IDEA-Part B			170,214	203,714	170,214		198,819			369,033	
Passed through IL State Board of Education										0	
IDEA-Pre-School	84.173A	2021-4600	5,453	0	5,453		0			5,453	n/a
IDEA-Pre-School	84.173A	2022-4600	0	7,056	0		7,210			7,210	n/a
Subtotal-IDEA-Pre-School			5,453	7,056	5,453		7,210			12,663	
										0	
										0	
										0	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

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

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

New Berlin CUSD #16
51-084-0160-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)-(F)-(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)	Year 7/1/21-6/30/22 Pass through to Subrecipients		
U.S. Department of Education (Continued):									0	
COVID-19 Emergency Relief									0	
Passed through IL State Board of Education									0	
(M) ESSER 2	84.425D	2021-4998	98,561	0	98,561		0		98,561	98,561
(M) ESSER 2	84.425D	2022-4998	0	374,657	0		374,657		374,657	385,930
Subtotal-ESSER 2			98,561	374,657	98,561		374,657		473,218	
Passed through IL State Board of Education									0	
(M) ESSER 3	84.425U	2021-4998	0	0	0		0		0	n/a
(M) ESSER 3	84.425U	2022-4998	0	0	0		302,723		302,723	894,615
Subtotal-ESSER 3			0	0	0		302,723		302,723	
Subtotal-COVID-19 Emergency Relief			98,561	374,657	98,561		677,380		775,941	
Total U.S. Department of Education			356,956	683,477	278,172		1,168,677		1,446,849	
Total Federal Assistance			356,956	1,215,032	278,172		1,700,284		1,978,456	
									0	
									0	
									0	
									0	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

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

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

**New Berlin CUSD #16
ORGANIZATION RCDT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2022**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:

Adverse
(Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

Type of auditor's report issued on compliance for major programs:

Unmodified
(Unmodified, Qualified, Adverse, Disclaimer⁷)

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)?

YES X NO

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
10.555	Fresh Fruits and Vegetables (Nutrition Cluster)	\$16,289.00
10.555	Commodity Credit (Nutrition Cluster)	\$15,730.00
10.555	National School Lunch Program (Nutrition Cluster)	\$371,114.00
10.555	National School Lunch Program (Nutrition Cluster)	\$20,001.00
10.555	National School Lunch Program (Nutrition Cluster)	\$8,675.00
10.649	National School Lunch Program (Nutrition Cluster)	\$614.00
10.553	School Breakfast Program (Nutrition Cluster)	\$82,215.00
84.425D	ESSER 2 (COVID-19 Emergency Relief Cluster)	\$374,657.00
84.425U	ESSER 3 (COVID-19 Emergency Relief Cluster)	\$302,723.00
Total Amount Tested as Major		\$1,192,018

Total Federal Expenditures for 7/1/21 through 6/30/2022

\$1,700,284

% tested as Major

70.11%

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000.00

Auditee qualified as low-risk auditee?

YES X NO

⁷ 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."

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

⁹ When the CFDA number is not available, include other identifying number, if applicable.

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

New Berlin CUSD #16
51-084-0160-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹

2022 - n/a

2. THIS FINDING IS:

☐

New

☐

Repeat from Prior Year?

Year originally reported? _____

3. Criteria or specific requirement

n/a - our tests did not reveal any internal control over financial reporting or compliance findings.

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

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

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

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

New Berlin CUSD #16
51-084-0160-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2022

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2022 - n/a** 2. THIS FINDING IS: ☐ New ☐ Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____

4. Project No.: _____ 5. CFDA No.: _____

6. Passed Through: _____

7. Federal Agency: _____

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

n/a - our tests did not reveal any findings or questioned costs relative to major federal award programs.

9. Condition¹⁵ _____

10. Questioned Costs¹⁶ _____

11. Context¹⁷ _____

12. Effect _____

13. Cause _____

14. Recommendation _____

15. Management's response¹⁸ _____

¹⁴ See footnote 11.

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

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

¹⁷ See footnote 12.

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

New Berlin CUSD #16
51-084-0160-26
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2022

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
NONE		

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

- 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.