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 School District
Joint Agreement

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

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

School District/Joint Agreement Information	Accounting Basis:	Certified Publi	Certified Public Accountant Information	
(See instructions on inside of this page.)	X CASH			
School District/Joint Agreement Number:	ACCRUAL	Name of Auditing Firm: LMHN, Ltd. CPA's		
County Name:		Name of Audit Manager.		
Sangamon and Morgan				Angeria angesta di tempahili di Antono Alph Sant Angesta
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate):	populate): School District Lookup Tool. School District Directory	Address: 900 N. Webster St., PO Box 87	87	
Address:	Filing Status:	City:	Ż.	
600 N. Cedar	Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for	ennes	IL 62568	3
City.	auditor use only) Annual Financial Report (AFR) Instructions	Phone Number: 217-824-9661	Fax Number. 217-824-2415	
Email Address:	The second secon	IL License Number (9 digit): 066-003847	Expiration Date: 11/30/2024	
niemeier@pretzelpnde.com	amountainoi i			
Zip Code:	0	Email Address:		panami
		rkh cpa@yahoo.com		Upparter of the Control of the Contr
Annual Financial Report Type of Auditor's Report Issued:	Annual Financial Report Questions 217-785-8779 or finance1@isbe.net		ISBE Use Only	
Qualified Unqualified X Adverse Disclaimer	Single Audit Questions 217-782-5630 or GATA@isbe.net			
X Reviewed by District Superintendent/Administrator	Reviewed by Township Treasurer (Cook County only) Name of Township:	Reviewed	Reviewed by Regional Superintendent/Cook ISC	ISC
District Superintendent/Administrator Name (Type or Print): Jill Larson	Township Treasurer Name (type or print)	RegionalSuperintendent/Cook ISC Name (Type or Print):	C Name (Type or Print):	***************************************
Email Address. larson@oretzelpride.com	Email Address:	Email Address:		ne en e
Telephone: Fax Number: 217.488-2040 217.488-2043	Telephone: Fax Number:	Telephone:	Fax Number.	пососносного пососности
Signature & Date:	Signature & Date:	Signature & Date:		

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

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

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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

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

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

• Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about 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 <u>Government Auditing Standards</u>, 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 <u>Government Auditing Standards</u> 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

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

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IRIS N. NOBLET-CRITES, CPA

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

To the Board of Education 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 <u>Government Auditing Standards</u> 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 <u>Government Auditing Standards</u>.

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 <u>Government Auditing Standards</u> 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

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

	Α	В	С	D	Е	F	G	Н
1	ASSETS		(10)	(20)	(30)	(40)	(50) Municipal	(60)
2	(Enter Whole Dollars)	Acct.	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/Social Security	Capital Projects
3 CUR	RENT ASSETS (100)							
4 Ca	ash (Accounts 111 through 115) 1	1	273,796	1,047,344	252,435	271,290	276,106	2,045,189
5 In	rvestments	120	3,079,318	1,390,234	112,673	253,271	51,238	
VA	axes Receivable	130						
	nterfund Receivables	140						
	ntergovernmental Accounts Receivable	150						
***************************************	ither Receivables	160	72,270	1,977			697	
	eventory	170 180			1		-	
	repaid Items Ither Current Assets (Describe & Itemize)	190		-		-		
13	Total Current Assets	1 130	3,425,384	2,439,555	365,108	524,561	328,041	2,045,189
	TTAL ASSETS (200)		3,123,301	27133333	503,200	He Wille)	344/4	
17		240		T				
CHEN	/orks of Art & Historical Treasures	210		-				
1741 WOL	and uilding & Building Improvements	230		200				
^	Ite Improvements & Infrastructure	240						
	apitalized Equipment	250						
	onstruction in Progress	260		V	- PE - S			
21 A	mount Available in Debt Service Funds	340						
	mount to be Provided for Payment on Long-Term Debt	350	40-000					
23	Total Capital Assets							
24 CUR	RENT LIABILITIES (400)							
25 in	nterfund Payables	410						
26 In	ntergovernmental Accounts Payable	420						
27 0	Other Payables	430						
***************************************	ontracts Payable	440						
******	oans Payable	460						
***************************************	alaries & Benefits Payable	470						
- American	ayroll Deductions & Withholdings	480				1,329		
	Deferred Revenues & Other Current Liabilities	490						
	Due to Activity Fund Organizations	493	0	0	0	1,329	0	0
34	Total Current Liabilities		0	U I	9	1,329	0	
00	NG-TERM LIABILITIES (500)							
	ong-Term Debt Payable (General Obligation, Revenue, Other)	511						
37	Total Long-Term Liabilities	1 744	444 740					2.045.400
PATIFICATION	leserved Fund Balance	714	111,719	2.400.555	205 400	F22 222	220 041	2,045,189
	Inreserved Fund Balance nvestment in General Fixed Assets	/3U	3,313,665	2,439,555	365,108	523,232	328,041	
40 Ir 41	Total Liabilities and Fund Balance	- 1	3,425,384	2,439,555	365,108	524,561	328,041	2,045,189
42	Total Capitites and Follo Dalance	- 31	3,423,304	2,433,333	303/200	32 13-02		27.4427.443
43	ASSETS /LIABILITIES for Student Activity Funds		100					
44 CUR	RRENT ASSETS (100) for Student Activity Funds							
	tudent Activity Fund Cash and Investments	126	255,495					
46	Total Student Activity Current Assets For Student Activity Funds	1	255,495					
1000	RRENT LIABILITIES (400) For Student Activity Funds							
	otal Current Liabilities For Student Activity Funds	1	0					
TOP CONTRACTOR	Reserved Student Activity Fund Balance For Student Activity Funds al Student Activity Liabilities and Fund Balance For Student Activity Fur	715	255,495 255,495					
51	al Student Activity Cladifities and Fund Balance For Student Activity Fu	105	255,495					
	Total ASSETS /LIABILITIES District with Student Activity F	unds			C. Her			
52 53	Total Current Assets District with Student Activity Funds	W-2000	3,680,879	2,439,555	365,108	524,561	328,041	2,045,189
54	Total Capital Assets District with Student Activity Funds		3,000,079		303,100	324,301	320,041	2,015,103
200				200				
00	RRENT LIABILITIES (400) District with Student Activity Funds			- T	-24			
56	Total Current Liabilities District with Student Activity Funds		0	0	0	1,329	0	0
57 LON	NG-TERM LIABILITIES (500) District with Student Activity Funds							
58	Total Long-Term Liabilities District with Student Activity Funds							
CONTROL OF THE PARTY OF THE PAR	Reserved Fund Balance District with Student Activity Funds	714	367,214	0	0	0	0	2,045,189
*******	Inreserved Fund Balance District with Student Activity Funds	730	3,313,665	2,439,555	365,108	523,232	328,041	0
	nvestment in General Fixed Assets District with Student Activity Funds		2 502 525	2 422 555	922.495	PR4 PC4	220 044	2 045 400
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

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

Α	В	1	J	K	L	М	N
1		(70)	(80)	(90)		Account	Groups
ASSETS (Enter Whole Do	ollars) Acct. #	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	112,120	440,672			
6 Taxes Receivable	130	Ljudojour		110,072			
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	1	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					22/100/124	
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 Lo.	ng-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 Salarles & Benefits Payable	470						
31 Payroll Deductions & Withholdings	480						
32 Deferred Revenues & Other Current Liabili	ities 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 Obligati	ion, 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				THE PROPERTY OF		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 Stud	And the second s						
44 CURRENT ASSETS (100) for Student Activity							
45 Student Activity Fund Cash and Investmen							
46 Total Student Activity Current Assets Fo							
47 CURRENT LIABILITIES (400) For Student Activ							
48 Total Current Liabilities For Student Activit 49 Reserved Student Activity Fund Balance Fo	······································						
49 Reserved Student Activity Fund Balance Fo 50 Total Student Activity Liabilities and Fund B							
51	And the Poli Student Activity Funds		-	-	Marine III		
52 Total ASSETS /LIABILITIES Distric	ct with Student Activity Funds						
53 Total Current Assets District with Stude		2,368,819	112,128	499,582	0		
54 Total Capital Assets District with Stude		1300,013	112,128	499,362	, i	26 500 557	2 755 900
						26,590,667	3,765,800
	MATERIAL STREET, STREE	0	0	0	0		
Very and the second way of the second second	SANONE CONTRACTOR CONT	0.1	0	0	0		
57 LONG-TERM LIABILITIES (500) District with S							
58 Total Long-Term Liabilities District with							3,765,800
59 Reserved Fund Balance District with Stude	······································	0	0	0	0		
60 Unreserved Fund Balance District with Stu	***************************************	2,368,819	112,128	499,582	0		
61 Investment in General Fixed Assets District						26,590,667	po second
62 Total Liabilities and Fund Balance Distri	ict with Student Activity Funds	2,368,819	112,128	499,582	0	26,590,667	3,765,800

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

Page 7

Participation		A	m	ပ	٥	ш	L	9	Ι		7	¥
Particulariest Chicago Particulariest Chic	-			(10)	(20)	(30)	(40)	(05)	(09)	(02)	(80)	(06)
Control Cont	7	Description (Enter Whole Bollars)	¥crt	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Part	n	RECEIPTS/REVENUES										
Part	4	LOCAL SOURCES	1000	6,248,679	1,302,346	1,620,291	451,237	382,062	817,427	89,314	264,030	3,156
Particle	2	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
Part	ဖ	STATE SOURCES	3000	1,168,252	20,000	0	297,365	0	0		0	0
Particle Resign/Processore Particle Resig	7	FEDERAL SOURCES	4000	1,195,671	0	0	0	0	0		0	0
Treat benegativenessed, processed from the following processed from the fo	œ	Total Direct Receipts (Revenues		8,612,602	1,352,346	1,620,291	748,602	382,062	817,427		264,030	3,156
Teach foliage/informatical part of p	თ		3998	2,221,343								
Page	9			10,833,945	1,352,346	1,620,291	748,602	382,062	817,427		264,030	3,156
Particulariest	Ξ	_										
Supposize Statement Devices 2000 515.12 14.00 14	12	_	1000	5,998,036				154,584			0	
Particularie Liberal Communication Liberal	13	_	2000	2,715,731	1,400,914		905,844	240,741	0		234,165	0
Freezier to their Districts & Comparison of the Mission of State o	14		3000	5,146	0		0	287			0	
Page 2014 Page	15		4000	883,251	40,687	0	0	0	0		0	0
Transity of the control to contro	16	_	2000	0	o	1,690,542	0	0			0	0
District Interpret District	17	Total Direct Disbursements/Expenditures		9,602,164	1,441,501	1,690,542	905,844	395,612	0		234,165	0
Transity of bases Tran	18		4180	2,221,343	0	0	0	0	0		0	0
Concess of Price Leecaply Revenues Dove United District Michael District Conference Leecaply Revenues Dove United District Conference Leecaple Revenues Dove District Conference Leecaple District Conference District Conference Leecaple Dis	13			11,823,507	1,441,601	1,690,542	905,844	395,612	0		234,165	0
Part State Content C	20			(989,562)	(89,255)	(70,251)	(157,242)	(13,550)		89,314	29,865	3,156
Participation of protects of prattock of practice to Carbon State States Participation of protects of practice to Carbon States Participation of Particip	21											
PERMANEUT TRANSER REPORT ALLOUSE FINITIES 7110 Permaneut of the Vocadio Carlo Insular Allouse Finities Permaneur of the Vocadio Carlo Insular Allouse Finities Permaneur of the Vocadio Carlo Insular Allouse Finities 7120 Permaneur of the Vocadio Carlo Insular Allouse Finities 7120 Permaneur of the Vocadio Carlo Insular Allouse Finities Permaneur of the Vocadio Carlo Insular Allouse Finities Permaneur of Vocadio Carlo Insular Allouse Finities Permaneur o	22											
Abditionment of the Working Carle Fund ^{3,4} Transfer of Moreing Carle Fund ^{3,4} Transfer for Moreing Funds Transfer for Moreing Carle Fund ^{3,4} Transfer for Moreing Funds Transfer for Moreing Carle Funds Transfer for Moreing Funds Transfer for Moreing Funds Transfer for Moreing Funds Transfer for Debt Service Representation Reference Bonds Transfer for Debt Service Representation Reference Bonds Transfer for Debt Service Refer Refer Refer Per Principal on Robits Service Refer Refe	23	_										
Abstractor of the Working Cach Fund 14 Transfer working Cach Fund Interest Transfer working Cach Fund Interest Transfer working Funds Transfer working Cach Fund Interest Transfer working Funds Transfer work	24		7110								The second second	
Transfer of Working Cash Fund Interest 7120 Proceeds to ORM Fund of Cash Fund C	25		7110				***************************************					
Transfer of literest	26		7120									
Transfer of Interest Transfer of Interest Proceeds to OBM Fund TISB Transfer from Capital Project Fund to OBM Fund TISB	27		7130		***************************************							
Transfer from Capital Project Fund to O&M Fund 4 7150 Transfer of Excess File Prevention & Safety Tax and Interest Proceeds to O&M Fund 4 7150 Transfer of Excess File Prevention & Safety Bond and Interest Proceeds to O&M Fund 4 7120 Fundamental Composition of Excess File Prevention & Safety Bond and Interest Proceeds to Ook Safety Excess File Prevention of Safety Excess File Project Excess File File Project Excess File File File File File File File File	88		7140									
Transfer of Excess Fire Prevention & Safety Band and Interest Proceeds to Oebt Service Fund 5 SALE OF BONDS (TAZON) Funding to Bonds Sold Accured interest and Bonds Sold Accured Sold Accured interest and Bonds Sold Accured Sold Accured Interest and Bonds Sold Accured	29		7150					5				
Transfer to Excess Fire Prevention & Safety 8 and and Interest Proceeds to Oebt Service 7170 Fund 3 Sale Composed Solid Principal on Bonds Solid Accrued Interest on Bonds Solid Interest on Bonds Solid Interest on Bonds Solid Interest on Revenue Bonds Account Solid Interest on Bonds Solid Interest on Revenue Bonds Account Solid Bonds Solid Elevator Solid Elevator Solid Interest on Revenue Bonds Account Solid Bonds Solid Elevator	30		7160									
Sale of Bonds (7200) Principal on Bonds (7200) 7210 Principal on Bonds (7220) Principal on Bonds Sold Principal Sold	5		7170									
Principal on Bonds Sold 7220 Permitum on Bonds Sold 7220 Accrused Interest on Bonds Sold 7220 Accrused Interest on Bonds Sold 7220 Transfer to Debt Service to Tay Principal on GASB 87 Leases ¹³ 7300 Transfer to Debt Service to Pay Principal on Revenue Bonds 7500 Transfer to Debt Service to Pay Principal on Revenue Bonds 7700 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds 7700 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds 7700 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds 7700 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds 7700 Other Sources Not Classified Elsewhere 7700 Other Sources of Funds 90 0 0 0	5 8	10										
Premiun on Bands Sold 7220 Accrued Interest on Bonds Sold 7230 Sale or Compensation for Fixed Assets 6 7300 Transfer to Debt Service to Pay Principal on GASB 87 Leases 1/4 And 10 Transfer to Debt Service to Pay Interest on GASB 87 Leases 1/4 And 10 Transfer to Debt Service to Pay Interest on Revenue Bonds 7500 Transfer to Debt Service to Pay Interest on Revenue Bonds 7700 Transfer to Debt Service to Pay Interest on Revenue Bonds 7700 Transfer to Debt Service In Pay Interest on Revenue Bonds 7700 Transfer to Debt Service In Debt Service In Projects Fund 10 Pay Interest on Revenue Bonds 7700 Other Sources Not Classified Elsewhere 7700 Other Sources of Funds 0 Total Other Sources of Funds 0	3 8		7210									
Accurated Interest on Bonds Sold 7230 Accurated Interest on Bonds Sold 7230 Accurated Interest on Bonds Sold 7230 Accurated Interest on Bonds Sold Leases** 7230 Accurated Interest on GASB 87 Leases** 7230 Accurate Interest on GASB 87 Leases** 7230 Accurate Interest on GASB 87 Leases** 7230 Accurate Interest on GASB 87 Leases** Accurate	8	1	7220			-						
Sale or Compensation for Fleed Assets 6 7300 7300 7300 7400 <td>35</td> <td></td> <td>7230</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>A CONTRACTOR OF THE CONTRACTOR</td>	35		7230									A CONTRACTOR OF THE CONTRACTOR
Transfer to Debt Service to Pay Principal on GASB 87 Leases 1/4 7400 0 Transfer to Debt Service Service to Debt Service Service to Debt Service Service Neverue Bonds 7700 0 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds 7800 0 0 0 Total Other Sources And Classified Elsewhere 7990 0 0 0 0 0 0	36		7300									
Transfer to Debt Service to Pay Interest on GASB 87 Leases. Table Service to Debt Service to Pay Interest on GASB 87 Leases. Table Service to Debt Service to Debt Service to Debt Service Service to Debt Service Service to Debt Service Serv	37		7400			0						
Transfer to Debt Service for Pay Trincipal on Neveriue Bonds	88	-	7500			0						
Transfer to Capital Projects Fund 7800 0 1SBE Loan Proceeds 7900 0 Other Sources Not Classified Brewhere 7990 0 Total Other Sources of Funds 0 0 0	8	1	7700			0						
ISBE Loan Proceeds 7900 7900 Other Sources Not Classified Esewhere 7990 0 <td>4</td> <td>+</td> <td>7800</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td> <td>HILL THE</td>	4	+	7800						0			HILL THE
Other Sources Not Classified Elsewhere 7990 0 0 0 0 0 0 0 Total Other Sources of Funds 0 0 0 0 0 0 0 0 0	42	⊢	7900								A TANK	
Total Other Sources of Funds 0 0 0 0 0 0 0 0	43	_	7990									
	4			0	0	0	0	0	0		0	0

OTHER USES OF FUNDS (8000)

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8 STATEME	ENT OF	REVENUES REC SOUR ALL F	BASIC FINANCIAL STATEMENT S RECEIVED/REVENUES, EXPENDITURES/DISBURSE SOURCES (USES) AND CHANGES IN FUND BALANCE ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2022	ACIAL STATEMEN S, EXPENDITURE CHANGES IN FUR YEAR ENDING JE	T S/DISBURSED/E) ID BALANCE INE 30, 2022	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	HER			Page 8
	(¢	,	,	,		:		-	7
A	20	υ.	O.	ц	L	D	E §		000	۷ انتها
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
PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)							THE STATE OF	The state of the s		
Abolishment or Abatement of the Working Cash Fund 12	8110							0		
Transfer of Working Cash Fund Interest 12	8120				3000			0		
Transfer Among Funds	8130									
Transfer of Interest	8140	The management of the second o								
Transfer from Capital Project Fund to O&M Fund	8150						0			
Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160									O
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service	1									
Fund 5	81/0									0
Taxes Pledged to Pay Principal on GASB 87 Leases ¹³	8410									
Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420									
Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430									
Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440									
Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510				No. of Lot, Lot, Lot, Lot, Lot, Lot, Lot, Lot,					
Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520									
Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530									
Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540									
Taxes Pledged to Pay Principal on Revenue Bonds	8610									
Grants/Reimbursements Pfedged to Pay Principal on Revenue Bonds	8620				HELD STATE					
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									Sec. of
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									The second second
Taxes Pledged to Pay Interest on Revenue Bonds	8710									
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
Taxes Transferred to Pay for Capital Projects	8810									
Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
Other Revenues Pledged to Pay for Capital Projects	8830									
Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	OTES									
Other Uses Not Classined Elsewhere	2668		•					c	•	
Total Other Sources/Uses of Funds		0 0							0	0
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)										
Expenditures/Disbursements and Other Uses of Funds		(989,562)						89,314	29,865	3,156
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	496,426
Coner Cristiges in Futin Behaviors - Increases (Medicases) (Describe or Identica)		2 A35 39A	3 430 555	365 108	634 337	128 041	2 045 189	2 368 819	112 128	499 587
The for anne some the second states and second seco		Pocionic.							- Contraction	
Student Activity Fund Balance - July 1, 2021		241,758								
RECEIPTS/REVENUES - Student Activity Funds	1700	230.005	The state of the s		The second					
Total Student Activity Lifest Receipts, hevenues DISBLIRSEMENTS (EXPENDITURES - Students Activity Funds	REIT	154,000								The state of the s
Total Student Activity Disbursements/Expenditures	1999	286,720								
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		13,737								
Student Activity Fund Balance - June 30, 2022		255,495	Territor in the second						200	TO SELL MAN
										art of the second

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BASIC FINANCIAL STATEMENT STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE A11 FINDS. FOR THE YFAR ENDING JUINE 30, 2022

JUNE 30, 2022		
HE YEAR ENDING.		
ALL FUNDS - FOR I		
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+			(10)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
35	And the second s	i									
3	KECEIPLS/ KEVENUES (With Stadent Activity Funds)	1000						407 470	****	000 000	2 156
94	LOCAL SOURCES	1000	6,549,136	1,302,346	1,620,291	451,237	382,062	/75'/18	41.6,98	050'ta7	9779
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0			A STATE OF	
96	96 STATE SOURCES	3000	1,168,252	20,000	0	297,365	0	0	0	0	0
97	FEDERAL SOURCES	4000	1,195,671	0	0	0	0	0	0	0	0
86	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
8	Receipts/Revenues for "On Behalf" Payments 2	3998	2,221,343	0	0	0	0	0		0	0
100	Total Receipts/Revenues		11,134,402	1,352,346	1,620,291	748,602	382,062	817,427	89,314	264,030	3,156
101	101 DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	102 Instruction	1000	6,284,756				154,584				
103	103 Support Services	2000	2,715,731	1,400,914		905,844	240,741	0		234,165	0
104	104 Community Services	3000	5,146	0		0	287				
105	105 Payments to Other Districts & Governmental Units	4000	883,251	40,687	0	0	0	0		0	0
106	106 Debt Service	2000	0	0	1,690,542	0	0			0	0
107	7 Total Direct Disbursements/Expenditures		9,888,884	1,441,601	1,690,542	905,844	395,612	0		234,165	0
108	3 Disbursements/Expenditures for "On Behalf" Payments 2	4180	2,221,343	o	0	0	0	0		0	0
109			12,110,227	1,441,601	1,690,542	905,844	395,612	0		234,165	0
110	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
111	111 OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	112 OTHER SOURCES OF FUNDS (7000)										
113	3 Total Other Sources of Funds		0	0	0	0	٥	0	0	0	O
114	114 OTHER USES OF FUNDS (8000)										
115	5 Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
117	Fund Baiances (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

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REVENUES	2022
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REVENUES RECEIVED/REVEN	G JUNE 30.
S	NDING
S	111
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TOF	THEY
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STATEMENT	FOR

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-			(10)	(02)	(30)	(40)	(20)	(09)	(70)	(80)	(90)
·	Description (Enter Whole Dollars)	Acct	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1 6	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
r0	Designated Purposes Levies (1110-1120) 7		4,936,995	1,208,644	1,618,694	421,794	188,764		71,219	263,948	1,892
9	Leasing Purposes Levy II	1130	130,737								
7	Special Education Purposes Levy	1140	696,213				***************************************				
œ	FICA/Medicare Only Purposes Levies	1150					188,764				
o	Area Vocational Construction Purposes Levy	1160									
은 :	Summer School Purposes Levy	1170									
	Other Tax Levies (Describe & Itemize)	1190	10,123	4 300 644	4 620 604	107 151	377 578		71 219	263 948	1.892
_	Total Ad Valorem Taxes Levied By District		5,774,068	1,208,544	1,016,034	457,124	0761/6				
13	PAYMENTS IN LIEU OF TAXES	1200									
4	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									***************************************
16	Corporate Personal Property Replacement Taxes	1230	231,209				3,500				-
7	Other Payments in Lieu of Taxes (Describe & Itemite)	1290				•	000		c	c	c
18	Total Payments in Lieu of Taxes		531,209	9	2	2	one'e				
19	TUTION	1300									
20	Regular - Tuition from Pupils or Parents (in State)	1311	2,000								
7	Regular - Tuition from Other Districts (in State)	1312									
22	Regular - Tuition from Other Sources (in State)	1313									
3	Regular - Tuttion from Other Sources (Out or State)	1314									
47	Summer Sch - Tuition from Pupils of Parents (in State)	1351									
0,00	Summer Sch - Tuition from Other Sources (in State)	1373									
210	Commence Cal. Turkion from Other Courses (Dute & Caste)	1334									
700	Summer Sci - Juriton From Dunik on Parents (in State)	1331									
200	CTE - Tuition from Other Districts (In State)	1332	- The second sec								
30	CTE - Tuition from Other Sources (In State)	1333									
3	CTE - Turtion from Other Sources (Out of State)	1334									
32	Special Ed - Tultion from Pupils or Parents (In State)	1341	Anti-Anti-Anti-Anti-Anti-Anti-Anti-Anti-								
33	Special Ed - Tuition from Other Districts (In State)	1342	3,046								
8	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)	1321									
37	Adult - Tuition from Other Districts (In State)	1352	-								
88	Adult - Tuition from Other Sources (In State)	1353									
9	Adult - Turtion from Other Sources (Out of State)	100	20000								
₹ ;	Total futton	1400	6								
4 5	Beerder Transa Sass from Dirells or Parents (In State)	1411									
3	Regular - Transo Fees from Other Districts (in State)	1412									
4	Regular - Transp Fees from Other Sources (In State)	1413				-					
45	Regular - Transp Fees from Co-curricular Activities (in State)	1415									
46	Regular Trainsp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp, Feet 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									
S i	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
2 2	CTE - Trace See from Other Districts (in State)	1432									
23	CTE - Transn Fees from Other Sources (In State)	1433									
3 3	CTE - Transo Fees from Other Sources (Out of State)	1434									
5 52		1441									
28	1	1442				000000000000000000000000000000000000000					
	J										

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

Educational Appropriate Corp. Co		<	٥	c		ш	_	ď	Ξ.	-	-	×
Particular function from bound and south of the control of the con	-		5	(01)	(20)	(30)	(40)	(20)	(09)	(02)	(80)	(06)
Second Company Seco	¢	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services		Municipal tetirement/Social	Capital Projects	Working Cash		ire Prevention & Safety
1. 1. 1. 1. 1. 1. 1. 1.	7	Consider Ed. Tennes Proc Grown Other Courses II Stocked	1443				35.736	Security				
Act Total Control	n ac	Special Ed - Transp Fees from Other Sources (Out of State)	1444				2007/200					
Mail: Transity into Control Estation 2013 2014 201	29	Adult - Transp Fees from Pupils or Parents (In State)	1451									
### 2007 In the control belong 150 and	8	Adult - Transp Fees from Other Districts (In State)	1452									
Half investment from the State of Household and State of Household a	91	Adult - Transp Fees from Other Sources (In State)	1453									
New Journal of Page 1981 1981 1981 1981 1981 1981 1981 198	62	Adult - Transp Fees from Other Sources (Out of State)	1454									
Section tentional content of the con	_	Total Transportation Fees	Sec. Sec.				26,729	V				
1879 1879		EARNINGS ON INVESTMENTS	1500			1		, ,	000	100 00	6	1 201
18, 18, 18, 18, 18, 18, 18, 18, 18, 18,	9	Interest on Investments	1530	54,295	20,378	1,597	1,510	1,034	2,018	CEO'ST	70	+07'T
100 100	200	Gain of Loss on Sale of investments Total Farnines on investments		54.295	20.378	1,597	1,510	1,034	5,018	18,095	82	1,264
State to Autolity Control (selection) 25.23 2.54.00 Act of the control (selection) 2.00 Act of the control (selection) Act of the control (select		CODSERVICE	1600									
State to bright A Licenter 18.2 4.0<		Sales to Bunk - Lunch	1611	7.538								
Size to Policy A 1000 Miles (2000 Miles) (20	02	Sales to Publis - Breakfast	1612									
State to which to the private the which of the state of the state of which the state of the stat	7.	Sales to Pupils - A la Carte	1613									T. COLD
Part	72	Sales to Pupik - Other (Describe & Itemize)	1614	410								
The interest even tile case with section of the case o	73	Sales to Adults	1620									
National control contr	74	Other Food Service (Describe & Itemize)	1690	12								40
Admittories - Achieve Anthries - Achieve Anthries - Achieve Anthries - Achieve Decrete & Investig 275.2 25.6.53 Admittories - Achieve Decrete & Investig Decrete & Investigation Processes & Investig Decrete & Investigation Processes & Investigation Proc	75	Total Food Service		7,960								100
Admistration 1711 265.33		DISTRICT/SCHOOL ACTIVITY INCOME	1700									
Foreign State Expense 2722 25.653 25.6	77	Admissions - Athletic	1711	26,533								
Page	78	Admissions - Other (Describe & Itemize)	1719									
2000 2000	79	Fees	1720	15,461								
The District School Activity freeze to Entantial 1779 3100,457 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	8	Book Store Sales	1730									
State of Activity Developed a Charle Secretary (Secretary Secretary Secret	8	Other District/School Activity Revenue (Describe & Itemize)	1790									H O
The District School Anche National Assistation of A 1,594 of District School Anche National Assistation of A 1,594 of District School Anche National Assistation of A 1,594 of District School Anche National Assistation of A 1,594 of District School Anche National Assistation of A 1,594 of District School Anche National Assistation of A 1,594 of District School Anche National Assistation of A 1,594 of District School Anche National Assistation of A 1,594 of District School Anche National Assistation of A 1,594 of District School Anche National Assistation of A 1,594 of District National Assistation of District School Anche National Assistation of District School Anche National Assistation of District National Assistati	82	Student Activity Funds Revenues	1799	300,457								
Particular Par	83	Total District/School Activity Income (without Student Activity Funds)		41,994	0							
Partie Page	_	Total District/School Activity Income (with Student Activity Funds)	Theresed.	342,451								
Retails - Light Control Light Control Contro	-	TEXTBOOK INCOME	1800									
Rentale - Administration Catholic State 2.52 2.50	8	Rentals - Regular Textbooks	1811	60,170								
Remails - AdditiviCantolian Registration 2523 2524	87	Rentals - Summer School Textbooks	1812									
Siele - Technolos 1250 1,700 1,200	88	Rentals - Adult/Continuing Education Textbooks	1813									
Salest - Sammer Schools 3.223 3,700 Salest - Sammer School Trickholos 1.823 3,000 4,100 3,1	8	Rentals - Other (Describe & Itemize)	1819									
Siles - Adult Controlle Station 1 regions \$2.52 state - Adult Controlle State - A	8	Sales - Regular Textbooks	1821	1,700								
Seles Other (Describe & Itemnet) 1859 A Liab Describe & Itemnet) 1859 A Liab Describe & Itemnet) A Liab Describe & Itemnet) A Liab Describe & Itemnet) A Liab Describe & Itemnet A Liab Describe & Itemnet A Liab Described by Control of Contr	8	Sales - Summing Survey Textbooks Sales - Adult (Continuing Education Textbooks	1823									
Other Describe & Hernie) 1809 61,870 Actual Explored Remain Actual Explored	83	Sales - Other (Describe & Itemize)	1829	acconsonal and a second								
Total Tectabed Incomes E51,870 Ortical Tectabed Incomes 1920 5,945 3,045 8,046 8,046	8	Other (Describe & Itemize)	1890									100
Pertuals Services and Densitions From Mulacipal of County Governments 33,045 3,045 3,046 40,088	95	Total Textbook Income		61,870								Ē
Rentalist 3,045	_	OTHER REVENUE FROM LOCAL SOURCES	1900									
Contributions and Donations from Private Sources 1920 1936 Contributions and Donations from Private Sources 1930 45,722 40,089 Percentage Provided Other Districts Refund of Prior Year Epocalitures 1360 45,722 40,089 Percentage Provided Other Districts Peyments of Supplial Money from TrE Postricts 1360 4,250 40,089 Percentage Provided Other Districts Provided Contracts 1380 4,250 40,089 Percentage Provided Other Districts Percentage Provide	26	Rentals	1910	3	3,045							
Propert Fees from Municipal or County Governments 1930 1930 1940	86	Contributions and Donations from Private Sources	1920	1,935								
Standard Forward Foundations 1950 45,722 40,089 1950 40,089 1950 4,250 40,089 1950 4,250 1950 4,250 1950 4,250 1950	8	Impact Fees from Municipal or County Governments	1930									
Payments of Supplies Money from Tie Detricts 1950 19	300	Services Provided Other Districts	1050	AE 103								
Oriver's Education Feet 1970 4,250 Proceeds from VendorY Contracts 1980 4,250 School Faility Occupation Tax Proceeds 1983 5,474 School Faility Occupation Tax Proceeds 1993 2,474 Sperment Vendor Other Districts 1993 2,642 30,190 Other Local Feet (Describe & Hemite) 1993 9,642 30,190 1,204 0 812,409 0 Other Local Feet (Describe & Hemite) 150 67,237 73,324 0 1,204 0 0 Total Other Revenue from Local Sources (without Student Activity Funds 1799) 1000 6,248,679 1,302,346 1,500,291 451,237 382,052 817,427 89,314 264,030 Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799) 1000 6,546,136 1,500,291 451,237 382,052 817,427 89,314 264,030	2 5	Payments of Surpling Monace from TE Districts	1960	77//04	40 089							
Proceeds from Vendor' Contracts 1580 812,409 School Facility Occupation Tax Proceeds 1583 5,474 School Facility Occupation Tax Proceeds 1592 2,684 Salle of Vocational Projects 1592 208 Salle of Vocational Projects 1593 2,642 Other Local Feet (Describe & Hemite) 1593 73,324 Other Local Feet (Describe & Hemite) 67,237 73,324 Other Local Sources (without Student Activity Funds 1739) 100 6,248,679 1,500,291 451,237 88,142 0 Total Receipts/Revenues from Local Sources (without Student Activity Funds 1739) 100 6,546,136 1,620,291 451,237 382,052 817,427 89,314 264,030	103	Drivers' Education Fees	1970	4,250								
Seriool isality Occupation Tax Proceeds 1983 5,474 812,409 Payment From Class Clas	104	Proceeds from Vendors' Contracts	1980									
Payment from Other Districts 5.474 1991 5.474 Sale of Vocational Projects 1.993 2.08 30.150 1.204 0 0 Other Local Revenues (Describe & Hemite) 1.993 9,642 30.150 1.204 0 0 0 Other Local Revenues (Describe & Hemite) 1.004 1.204 0 812,409 0 0 Total Other Revenue 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 Total Receipts/Revenues from Local Sources (with but student Activity Funds 1799) 1000 6,548,136 1,620,291 451,237 382,062 817,427 89,314 264,030	105	School Facility Occupation Tax Proceeds	1983						812,409			
Sale of Vocational Projects Sale of Vocational Projects 1992 208 Other Local Fees (Describe & Remite) 1593 9,542 30,150 1,204 0 812,409 0 0 Total Receipts/Revenue 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	106	Payment from Other Districts	1991	5,474						The second second		
Other Local Fees (Describe & Rennies) 1393 9,642 30,150 1,204 0 812,409 0 0 Other Local Revenue from Local Sources and Content Activity Funds 1799) 1,000 6,248,679 1,302,346 1,620,291 451,237 382,062 817,427 89,314 264,030	107	Sale of Vocational Projects	1992	208								
Other Local Recentes Charles 2594 25,042 30,130 1,204 0 1,204 0 0 0 0 Total Recenter from Local Sources (withhout Student Activity Funds 1799) 1000 6,248,679 1,302,346 1,620,291 451,237 382,062 817,427 89,314 264,030 Total Recenter from Local Sources (with Student Activity Funds 1799) 1000 6,248,679 1,302,346 1,620,291 451,237 382,062 817,427 89,314 264,030	108	Other Local Fees (Describe & Remize)	1993	6000	00000		100.4					***************************************
Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799) 1,000,2346 1,620,231 451,237 382,062 817,427 89,314 264,030 Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799) 1,000 6,546,136 6,546,136 6,546,136 6,546,136 1,620,291 451,237 382,062 817,427 89,314 264,030	1100	Other Local Revenues (Describe & Remite) Total Other Revenue from Local Sources	AGG.	57,237	73,324	0	1,204	0	812,409	0	o	O
Total Receipts/Revenues from Local Sources [with Student Activity Funds 1799] 1000 6,549,136 1,502,281 451,237 382,062 81,427 89,314 204,000 6,549,136		Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000						100		000	9 4 5 6
Total Receipts, Revenues from Local Sources (With Student Activity Punds 1799)	Ξ	Control of the contro		6,248,679	1,302,346	1,620,291	451,237	382,062	817,427		264,030	3,156
	112	iotal Receipts, Revenues from Local Sources (with Student Activity Funds 1739)	1000	6,549,136								

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-		5	(10)	(20)	(30)	(40)	(05)	(09)	(02)	(80)	(06)
2	Description (Enter Whole Dollars)	# #cct	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
4	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
11	Flow-through Re	2100									
115		2200									
116	Other Flow-Through (Describe & Itemize) Total Flow-Through Receipts/Revenues from One District to Another District	2300	O	0		0	0				
ζ.											
	UNRESTRICTED										
		3001	824,140								
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030					and the province of the state o				
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	024 140	c	c	c	c	0		0	0
125	12		The state of the s								
128											
127		3100	33,694								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129		3110									
8		3120									
133		3130									
3 5	Special Education - Other (Decripe & Itemize)	3140									
8 8			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 - WECEP	3225									
130	CTE - Agriculture Education	3235	10,898								
14	CTE - Student Organizations	3270									
142		3299	950								
143	Total Career and Technical Education		25,402	O			D				
4	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146		3310	•				•				
147	1	2365	0 000								
149	State free Lunds & organists School Breakfast Initiative	3365	2,080								
150	1	3370	11,557								
151		3410									***************************************
152	. 80	3499									
153		2000				000 000		#1			
154	_	3500	-			184,848					
155	Transportation - Special Education Transportation - Other (Describe & Premise)	3510				/12,211					
157	1800		0	0		297,365	o				The same of
158		3610		3111							
159		3560									
160		3695	OCC 13C								
167	Party Childreng - Block Grant Children General Education Block Grant	3766	Š								
163	1	3767									
164		3775									
165		3780									
166		3815									
9	Extended Learning Opportunities - Summer dringes Infrastructure Immirutements - Blanning (Construction	3920									
200	Infrastructure Improvements - Planning/Construction	7766									

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-			(10)	(20)	(30)		(20)		(70)	(80)	(06)
0	Description (Enter Whole Dollars)	# Agg	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
169		3925		50,000			Autoria				
170		3999									
172	Total Restricted Grants-In-Aid	1000	1 168 352	20,000	0	797,365	0 0	0	0		0 0
173		- Charles and Charles		mpostpass — marginalism		AUTHOR PROPERTY OF THE PROPERT					
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175		4001					Troppy or plant or property of the state of		Vananananananananan		
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
17			0	0	0	o	0	0	o		0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179		4045									
180		4050									
0	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe &	4090									
182	Itemize Total Sectional Great In Sid Barained Directivitors Enders Cons		c			c	0	0			0
3	i i	(66)									
18		200									
185											
186		4100									
100	Trie V - District Projects Trie V - Burne Education Inhibition (861)	4107									
180		4199									
190	1		0	0		0	0				
191	FOOD SERVICE										
192		4200									
193	National School Lunch Program	4210	400,404								
194 105	Special Milk Program Catani Rendered Brossom	4215	27. 215								
196	1	4225									N W N
197		4226									
198		4240									
199		4299									
3	His		487,519								
201	THE PART OF THE PA	9000	007								
203	10	4305	00*00	- Constitution of the Cons			***************************************				
204		4340									
205		4399									
506			60,480	0		0	0				
207	100										THIS TOTAL
		4400	8,058								
210	The W. Other (Decembe & tremise)	2499									
211	Total Title IV	3	8,058	0		o	0				
212	1										
213	Fed - Spec Education - Preschool Flow-Through	4600	7,056								
214		4605	414 000								
216	Fed - Spec Education - IDEA - Room B. Board	4675	47/207								
217	Fed - Spec Education - IDEA - Discretionary	4630									
218	33	4699				•	•				
279	Total Federal - Special Education		210,770	o.		0	5				
220		OCTA									
222		47.79	00000000000000000000000000000000000000	- Independent			WW. CANADAN CO.				
223			o	0			0				
77	1			2							

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	A	œ	O	Q	ш	L	9	Н	-	ſ	х
-			(10)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)
	Description (Enter Whole Ballars)	Acct	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
224	Federal - Adult Education 48	4810									
225	- Education Stabilization	4850									
226	ARRA - Title I - Low Income	4851									
227		4852						***************************************		***************************************	
228		4853						· · · · · · · · · · · · · · · · · · ·			
229		4854									Manual Control of the
230	ARRA - Title I - School Improvement (Section 1003g)	4855					***************************************				
231	ARRA - IDEA - Part B - Preschool	4856									**************************************
232	ARRA - IDEA - Part B - Flow-Through 48	4857									
233	ARRA - Title IID - Technology-Formula	4860									
234	ARRA - Title IID - Technology-Competitive	4861									
235	ARRA - McKinney - Vento Homeless Education	4862									
236	ARRA - Child Nutrition Equipment Assistance	4863									
237		4864									
238	Impact Aid Competitive Grants	4865									
239	Qualified Zone Academy Bond Tax Credits	4366									***************************************
240	Qualified School Construction Bond Credits	4867								200000000000000000000000000000000000000	
241	Bulld America Bond Tax Credits	4868									
242	Build America Bond Interest Reimbursement	4869									**************************************
243	ARRA - General State Aid - Other Govt Services Stabilization	4870								00000000000000000000000000000000000000	***************************************
244	Other ARRA Funds - II	4871						***************************************			
245	Other ARRA Funds - Ill	4872	300000000000000000000000000000000000000					Proposed			
246	Other ARRA Funds - IV	4873									
247	Other ARRA Funds - V	4874					j			- Anneance	***************************************
248	ARRA - Early Childhood	4875					***************************************				***************************************
249	Other ARRA Funds VII	4876	vectors	***************************************				accommon property of the second property of t			***************************************
250	Other ARRA Funds VIII	4877									***************************************
251	Other ARRA Funds IX	4878	(automorphism (article)								· · · · · · · · · · · · · · · · · · ·
252	Other ARRA Funds X	4879			management						
253	Other ARRA Funds Ed Job Fund Program	4880									
254	Total Stimulus Programs		0	0	0	0	0	5			9
255	Race to the Top Program	4901									
256	Race to the Top - Preschool Expansion Grant	4902									
257		4905									
258	g (UPLEP)	4909									
259		4920									
260	Title II - Eisenhower Professional Development Formula	4930									
261		4932	29,512								
262		4960									
283	State Assessment Grants	4981									
264	Grant for State Assessments and Related Activities	4982									
265	Medicaid Matching Funds - Administrative Outreach	4991	16,917								
266		4992	12,658								
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	374,657						T.		
268	Total Restricted Grants-in-Aid Received from the Federal Govt Thru the State		1,195,671	0	0	0				0	
269	Total Receipts/Revenues from Federal Sources	4000	1,195,671	0	0	0					
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		8,612,602	1,352,346	1,620,291	748,602		817,427			
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

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

	*	-	,	6	-	L	(2		-	7	-
-		0	(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	ļ
	Description (Enter Whole Dollars)	# #	Salaries	Employee Benefits	Purchased	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
6	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000						P. Haller and P.				i
2	Regular Programs	1100	3,030,600	696,237	49,067	414,867	2,879	9,131			4,202,781	4,240,216
0 1	Tuition Payment to Charter Schools	1115	116 630	LCC OF	0.1450	7 445					212 941	797 516
- α	Pre-k Programs Chorist Financial (Financials 1200-1220)	1700	744 044	154 921	13	13 104					922.172	928.868
0	Special Education Programs Pre-K	1225			- Anna -						0	0
10		1250	140,330	25,056	10,170	30,257					205,813	226,862
11	Remedial and Supplemental Programs Pre-K	1275									C	0
12	Adult/Continuing Education Programs	1300									0	0
13		1400				1,654	059				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									٥	0
18	Bilingual Programs	1800					World The Control of				0	0
19	Truant Alternative & Optional Programs	1900									0	0
20	Pre-K Programs - Private Tuition	1910						***************************************			0	0
21	Regular K-12 Programs - Private Tuition	11911									0	0
22	Special Education Programs K-12 - Private Tuition	1912						- Announcement			0	0
23		1913									0 0	0
24	1	1914									0	
3	1	1915										
97	Adult/Continuing Education Programs - Private Tuition	1916									0	
7	CIE Programs - Private Tuition	1917										9
87 8	Interscholastic Programs - Private Tuition	1918									0	D
S S	Sufficiel School Programs - Private Lundon Giffeet Programs - Private Tuition	1920									0	0
34	Billingual Programs - Private Tuition	1921									0	0
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922									0	0
83		1999						286,720			286,720	122,152
8		1000	4,413,758	980,454	299'66	481,187	5,582	17,388		0		6,076,388
32	Total Instruction 19 (with Student Activity Funds)	1000	4,413,758	980,454	299'66	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		2190	17,443	913		1,726	,	1		ľ	20,082	17,590
4	4	2100	285,901	65,336	4,563	6,865	1,570	0	0			380,203
45	(65)											
46	Improvement of Instruction Services	2210	414	98	43,191		CONTRACTOR				43,691	41,852
47		2220	139,583	13,914	192,073	226,072	99,942	2,702			674,286	710,689
40 48	Assessment & Testing	2230	119 997	14 000	235.254	226 072	276 66	2.702	0	0	775717	752.541
2	E	maconna conna						THE RESIDENCE OF THE PARTY OF T				
2 2		2310	846		63.246	3.180		10,681		26,429	104,382	126,150
2		2320	175 917	16 295	2925	2.071		2.620				202,839
3 23	1	2330	1,750	198	400						2,348	1,959
į	J											

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

Figure 1 beauty fine for the state of the control o	H	A	8	U	Q .	Ш	u.		Н		ſ	Х	L
The contribution from which belong the contribution of the contribution from which belong the contribution that contribution the contribution of the contribution that contribution the contribution that contribution the contribution that contribution th	-		CO 0.70	(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
Particular by bolder	٦,	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized	Termination Benefits	Total	Budget
The particular control	2 4	Tort Immunity Services										0	0
	22	Total Support Services - General Administration	2300	178,508		69,213	5,251	0	13,301	0	26,429	309,195	330,948
Part Secret Control Color Secret Color Secre	0 1	Office of the Principal Services	2410	478.165		9.481	7,475		1,433			598,386	609,603
19 19 19 19 19 19 19 19	28	Other Support Services - School Admin (Describe & Itemize)	2490	918								1,024	1,126
Control Percent Description Cont	29	Total Support Services - School Administration	2400	479,083		9,481	7,475	0	1,433	0	0	599,410	610,729
Part	9	SUPPORT SERVICES - BUSINESS										THURST WE WANTED	TOTAL PARTY
State Control Marches Co	61	Direction of Business Support Services	2510		Assassassassassassassassassassassassassa	- vocament of the contract of			Approximation and an accommission of the state of the sta			0	0
Operation of Publications of Publicatio	2	Fiscal Services	2520	150,342		34,197	3,694	(L) 0 110	3,135			240,339	220,880
Continue between the continu	e .	Operation & Maintenance of Plant Services	2540	And the second s	CHARLES AND		43,631	15,153				20,704	1 180
Part Signate Notice Learner 2012	4 1	Pupil Transportation Services	2550	2,286		25,116	272 201		1 982			397,921	415.090
Part	0 6	FOOD SERVICES Internal Services	2570	050,18		7*0'0	105,512		1000			0	0
Participation Control Contro	67	Total Support Services - Business	2500	249,658		65,355	320,626	15,153		0	٥	724,845	657,726
Proceeding forcests between technical schools of Control Schools of	88	SUPPORT SERVICES - CENTRAL											
Particular Service Control Exception Control E	69	Direction of Central Support Services	2610								***************************************	0	0
Mail Foreign Content	0	Planning, Research, Development, & Evaluation Services	2620									0	0
2400 2400	-	Information Services	2630								Principal Control of C	0	0
December Particular Parti	7	Staff Services	2640									0 0	0
Part	m -	Data Processing Services	2660	c		c	c	C		0	0	0	0
Part	+ 1	Total Support Services - Central	0007				9 02	>				gy	76
Autobation of Secretaria (Secretaria (Se	0 (0	Other Support Services (Describe & Itemize)	2000	1 333 147		383.876	566.358	116,665	22,553		26,429	2,715,731	2,712,223
Promotion to create before Unity (EUX) 6000 Promotion to create before Unity (EUX) 800,533 Promotion for Septial Exception 4120 800,533 Promotion for Septial Exception Programs 4120 800,533 Promotion for Carbon Programs 4120 800,533 800,533 Promotion for Carbon Programs 4100 800,533 800,533 Programs for Carbon Programs 4100 800,533 800,533 800,533 Programs for Carbon Programs 4100 800,533 800,533 800,533 800,533 Programs for Carbon Programs 4200 800,533 800,533 800,533 800,533 Programs for Carbon Programs 4200 800,533	_	DAMAUNITY SERVICES (ED)	3000	3.148		299	1.215					5,146	3,863
Previous to England Programs 2410 Previous to England Programs		AYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000			ширология							
Preparent by Continued Processing State		PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											12
Properties for Selezial Securior Programs 4120 201,251 201	10	Payments for Regular Programs	4110									0	0
Payments for Adul/Continuing Education Programs 4120 81,200 81,200 Payments for CET Programs 4120 60,200 60,2		Payments for Special Education Programs	4120		The state of the s				801,351	No. of the last of		801,351	660'628
Payments for Community Opellage Programs 4140 0.1.200 Payments for Community Opellage Programs 4150 0.0	OI.	Payments for Adult/Continuing Education Programs	4130									0 000	0 000
Charle Properties to Charle Controlled Con	e .	Payments for CTE Programs	4340			парудамануровной обобобобобобобобобобобобобобобобобобо			81,900			81,500	DEU,UE
Total symmetr to Charle Control Line Local Control Line Control	بأو	Payments for Community College Programs	4170									o	0
Payments for Regular Programs - Tuition 4220 Payments for Regular Programs - Tuition 4220 Payments for Regular Programs - Tuition 4220 Payments for Carbon Logarans - Tuition 4220 Payments for Other Programs - Tuition 4220 Payments for Other Programs - Transfers 4220 Payments for Regular Programs - Transfers 4220 Payments for Regular Programs - Transfers 4220 Payments for Regular Programs - Transfers 4230 Payments for Carbon Logarans -	مام	Total Payments to Other Govt Units (In-State)	4100			0			883,251			883,251	969,189
Payment for Speal Education Programs - Tuition 4230 Perment of Conforming Education Programs - Transfers 4330 Perment of Conforming Edu	1	Payments for Regular Programs - Tuition	4210									0	0
Payments for ActivityContinuing Esteration Programs - Tuition 4220 Polyments for Cataly Octomination Programs - Tuition 4220 Polyments or Cataly Programs - Tuition 6 230 Polyments or Cataly Programs - Tuition 6 230 Polyments or Cataly Programs - Transfers 4320 Polyments or Cataly Programs - Transfers 4320 Polyments or Cataly Programs - Transfers 4320 Polyments or Cataly Programs - Transfers 6 230 Polyments or Cataly Programs - Transfers 7 230 Polyments or Cataly Programs - Transfers 7 230<	00	Payments for Special Education Programs - Tuition	4220						20000000000000000000000000000000000000			0	0
Payments for CTE Programs - Tukion 4340 0 Payments for CTE Programs - Tukion 4270 4270 Payments for Chem unity Clother Programs - Tukion 4250 0 Other Payments to Chee Programs - Tukion (In State) 4250 0 Other Payments to Chee Programs - Tukion (In State) 4350 0 Payments for Regular - Transfers 4330 0 Payments for Adult/Continuing Ed Programs - Transfers 4330 0 Payments for Adult/Continuing Ed Programs - Transfers 4340 0 Payments for Community Clother Payments of Adult/Continuing Ed Programs - Transfers 4340 0 Payments for Community Clother Payments to Instance (In-State) 4350 0 Payments for Other Payments to Other Control (Int Clother Payments) 4450 0 Other Payments to Other Other Other Other Other Other Other Other Payments to Other Control (Int Clother Clother Control (Int Clother Clother Control (Int Clother	6	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
Payments for Community College Programs - Tukion (1920) Oper Payments to Community College Programs - Tukion (1920) Oper Payments to Indian (1920) Total Payments to Indian (1920) Payments for Regular Programs - Transfers (1920) Payments for Tele Programs - Transfers (1920) Payments for CET Programs - Transfers (1920) Payments to Ober Payments to Ober Payments (1920) Payments to Ober Payments to Ober Payments (1920)		Payments for CTE Programs - Tuition	4240									0 0	0 0
Cherry Payments for Other Programs - Tanisfers 4320 Cherry Payments for Other Programs - Tanisfers 4320 Cherry Payments to Dries Goot Units - Tanisfers 4320 Cherry Payments to Cherry Core Links - Tanisfers 4320 Cherry Payments for Special Education Programs - Transfers 4320 Cherry Payments for Special Education Programs - Transfers 4330 Cherry Payments for Cherry Core Cherry Ch	_	Payments for Community College Programs - Tuition	4270								,I	0 0	0
Charles Char	NIC	Payments for Other Programs - Tuition	4280									0	0
Payments for Regular Programs - Transfers 4310 Payments for Regular Programs - Transfers 4320 Payments for Special Education Programs - Transfers 4320 Payments for Capturining Ed Programs - Transfers 4330 Payments for Capturining Ed Programs - Transfers 4340 Payments for Community Caliber Programs - Transfers 4340 Payments to Community Caliber Programs - Transfers 4340 Payments to Cher Goot Units - Transfers 4340 Payments to the Goot Units - Transfers 4340 Payments to Other Goot Units - Transfers 4340 Payments 4340 Payments to Other Goot Units - Transfers 4340 Payments 4340 P	مأج	Total Darmont to Other Gold Units - Tuition (to State)	4200						0			0	0
Payments for Special Education Programs - Transfers 4320	- 10	Dawnest's for Regular Driverane - Transfer	4310									0	0
Payments for Adult/Continuing Ed Programs-Transfers 4340	1 (0	Payments for Soerial Education Programs - Transfers	4320									0	0
Payments for CIE Programs - Transfers 4340 0 Payments for CIE Programs - Transfers 4370 0 Payments for Community College Program - Transfers 4350 0 Payments for Cother Programs - Transfers 4380 0 Other Payments to Other Good Units - Transfers (In-State) 4400 0 Total Payments to Other Good Units - Transfers (In-State) 4400 0 Payment to Other Good Units (Out-of-State) 4400 0 Payments to Other Good Units (Out-of-State) 4400 0 DEBT SERVICES (ED) 5000 0 DEBT SERVICES (ED) 5000 0 Tax Antidipation Warrants 5110 0 Tax Antidipation Notes 5120 0	1	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	0
Payment for Community College Program - Transfers 4370 0 Payment for Community College Program - Transfers 4380 0 Payment for Other Programs - Transfers 4380 0 Other Payments to In-State Govt Units - Transfers (In-State) 4300 0 Payment to Other Govt Units - Transfers (In-State) 4400 0 Payment to Other Govt Units 4000 0 Payment to Other Govt Units 5000 0 DEBT SERVICES (ED) 5000 0 DEBT SERVICES (ED) 5110 0 Tax Antidipation Narrants 5120 0	lm	Payments for CTE Programs - Transfers	4340									o	0
Payment for Other Programs - Transfers 4380 0 Other Payments to In-State Govt Units - Transfers 4390 0 Total Payments to Other Govt Units - Transfers (In-State) 4400 0 Payment to Other Govt Units (Out-of-State) 4400 0 Payment to Other Govt Units (Out-of-State) 4000 0 Total Payments to Other Govt Units (Out-of-State) 5000 0 DEBT SERVICES (ED) \$5000 \$883,25.1 DEBT SERVICES (ED) \$5100 0 Tax Antidipation Warrants \$120 0	0	Payments for Community College Program - Transfers	4370									0	0
Other Payments to In-State Gord Units - Transfers 4390 0 Total Payments to Other Gord Units - Transfers (In-State) 4300 0 Payments to Other Gord Units (Out-of-State) 4400 0 Payments to Other Gord Units (Out-of-State) 4000 883,251 Post SERVINES (ED) 5000 883,251 DEBT SERVINES (ED) 5000 Dest SERVINES (ED) 5110 Tax Antidipation Notes 5120	ō	Payments for Other Programs - Transfers	4380									0	0
Total Payments to Other Govt UnitsTransfer (In-State)	-	Other Payments to In-State Govt Units - Transfers	4390									0	0
Payments to Other Govt Units 00uc-of-State 4400 0 883,251 0 0 0 Total Payments to Other Govt Units 5000 5000 5000 0 0 0 0	22	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0 (0
Total Payments to Other Govt Units 4000 2655,21 2502 25	2	Payments to Other Govt Units (Out-of-State)	4400						-14 400			0 25 200	000 100
DEBT SERVICES (ED) DEST SERVICES - INTEREST ON SHORT-TERM DEST TAX Anticipation Warrants Tax Anticipation Notes S120		Total Payments to Other Govt Units	4000			0			883,251			167,888	969,169
DEET SERVICES - INTEREST ON SHORT-TERM DEET TAX Anticipation Warrants Tax Anticipation Notes 5120	105	DEBT SERVICES (ED)	2000										
Tax Anticipation Warrants 5110 Tax Anticipation Notes 5120	108	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Notes 5120	E	Tax Anticipation Warrants	5110									0	0
	ळ	Tax Anticipation Notes	5120									2	5

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

1 2 Corporate Personal 109 Corporate Personal 110 Charl Interest on St. 111 Total Interest on St. 112 Total Interest on St. 113 Debt Services - Interest on St. 113 Debt Services - Interest on St. 114 Total Debt Services - Interest on St. 115 PROVISIONS FOR CON 115 PROVISIONS FOR CON 115 PROVISIONS FOR CON 116 Propriet Control Cont	Description (Emer Whole Dollars) Farm Description (Emer Whole Dollars) Farm Corporate Personal Prop. Repl. Tax Anticipation Notes State Ald Anticipation Certificates Other Interest on Short-Term Debt Total Interest on Short-Term Debt Total Debt Services - Interest on Long-Term Debt Services (Deficiency) of Receiptz/Revenues Over Disbursements/Expenditures (with Debt Services - Pupils (Func 2190 Describe & Itemite) Superori SERVICES - Pubils (Func 2190 Describe & Itemite) Superori SERVICES - BUSINESS Direction of Business Support Services Direction of Business Support Services Direction of Business Support Services Dipersion Services Support Services Total Support Services S	Funct # # 5330 5340 5340 5340 5300	5.750,053	(200) Employee Benefits 1.247,273	(300) Purchased Services 484,210	(400) Supplies & Materials	(500) (Spotal Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget 0
8 8	Description (Emter Whole Dollars) Personal Prop. Repl. Tax Anticipation Notes Anticipation Certificates retet on Short-Term Debt retet on Short-Term Debt reset on Short-T		83 83	(200) 3loyee Benefits 1,247,273	(300) Purchased Services 484,210	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	[800] Termination Benefits	İ	
3	Personal Prop, Repl. Tax Anticipation Notes Anticipation Certificates rest on Short-Term Debt rest on Short-Term Debt rest on Short-Term Debt rest on Short-Term Debt rices - Interest on Long-Term Debt rt Services rest on Short-Term Debt rt Services rest on Subarraments/Expenditures (with Student Activity Funds rest Contravicent Activity Funds 1999) 20 - OPERATIONS & MAINTENANCE FUND (O&N restructs - Pupils (Func. 2190 Describe & Itemize) rservices - Pupils (Func. 2190 Describe & Itemize)		5,750,053	1,247,273	484,210						0	0
8	Anticipation Notes Anticipation Notes Anticipation Certificates rest on Short-Term Debt rest on Short-Term Debt ites: Interest on Long-Term Debt ites: Interest on Receipts/Revenues Over Dispursements/Expen ites on Receipts/Revenues Over Dispursements/Expen textvirp-Fands 1999) 20 - OPERATIONS & MAINTENANCE FUND (O&N ERVICES (O&N) 21 - OPERATIONS & MAINTENANCE FUND (O&N ERVICES (O&N) 5 - SERVICES - Pupils (Func. 2190 Describe & Itemitie) is SERVICES - Pupils (Func. 2190 Describe & Itemitie) is SERVICES - Pupils (Func. 2190 Describe & Itemitie) in SERVICES - Pupils (Func. 2190 Describe & Itemitie) in SERVICES - Pupils (Func. 2190 Describe & Itemitie) in Reviews & Maintenance of Plant Services in Reviews & Maintenance of Plant Services in Reviews Business in Reviews & Maintenance of Plant Services in Reviews Business in Reviews Business		5,750,053	1,247,273	484,210						0 0	
3	Anticological Services THE STATE TO SHORT-Term Debt THE STATE ON SHORT-TERM DEBT THE STATE OF SHORT-TERM DEBT THE STATE OF SHORT-TERM SHORT STATE STATE OF SHORT-TERM SHO		5,750,053	1,247,273	484,210							
3	rest on Short-Term Debt inces - Interest on Long-Term Debt ince Students incorrus/Expenditures (without Student Activity Funds incorrus/Expenditures (with Student Activity Funds incorrus/Expenditures (with Student Activity Funds student Activity Funds 1999) incliency) of Receipts/Revenues Over Disbursements/Expen Activity Funds 1999) 20 - OPERATIONS & MAINTENANCE FUND (O&N ACTIVITIES - PUPILS pport Services - Pupils (Func. 2190 Describe & Itemize) of Business Support Services Acquisition & Construction Services in & Maintenance of Plant Services insportation Services mand Ser		5,750,053	1.247.273	484,210						0	
E	icas - Interest on Long-Term Debt f. Services F. OR CONTINGENCIES (ED) cat Disbursements/Expenditures (without Student Activity Funds efficiency) of Receipts/Revenues Over Disbursements/Expen activity Funds 1999) 20 - OPERATIONS & MAINTENANCE FUND (O&N Activity Funds 1999) 20 - OPERATIONS & MAINTENANCE FUND (O&N ACTIVITIES - PUPILS pport Services - Pupils (Func. 2190 Describe & Itemize) of Business Support Services Acquisition & Construction Services n & Maintenance of Plant Services n & Maintenance of Plant Services n & Maintenance of Plant Services non Services maportation Services man Services man Services men Services man Services men Servi		5,750,053	1,247,273	484,210			0			0	
3 3	r Services FOR CONTWEENCES (ED) ct Disbursements/Expenditures (without Student Activity Furd International Paper Control Student Activity Funds International Paper Control Student Activity Funds International Paper Control Student Activity Funds 1999) Studency) of Receipts/Revenues Over Disbursements/Expensationarial Student Activity Funds 1999) ACO - OPERATIONS & MAINTENANCE FUND (O&N SERVICES - Pupils (Func. 2190 Describe & Itemize) SERVICES - Pupils (Func. 2190 Describe & Itemize) FERVICES - Business Of Business Support Services Acquisition & Construction Services In & Maintenance of Plant Services In & Maintenance of Plant Services In & Maintenance of Plant Services In Services Business In Services Business		5,750,053	1,247,273	484,210						0	
£ 5	re Disbursements/Expenditures (without Student Activity Funds efficiency) of Receipts/Expenditures (without Student Activity Funds efficiency) of Receipts/Revenues Over Disbursements/Expenditures the efficiency of Receipts/Revenues Over Disbursements/Expenductivity Funds 1999) 20 - OPERATIONS & MAINTENANCE FUND (O&N SERVICES - Pupils (Func. 2190 Describe & Itemize) 5ERVICES - Pupils (Func. 2190 Describe & Itemize) 7 SERVICES - Pupils (Func. 2190 Describe & Itemize) 7 SERVICES - Business Acquisition & Construction Services Requisition & Construction Services Reportation Services Requisition & Construction Services Reportation Services Requisitions and Plant Services Requisitions and Plant Services Requisitions and Plant Services Requisitions Services and Plant Services Requisitions Services and Plant Services		5,750,053	1,247,273	484,210			0			0	0
3	ret Disbursements/Expenditures (without Student Activity Funds efficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds efficiency) of Receipts/Revenues Over Disbursements/Expent Student Activity Funds 1999) 20 - OPERATIONS & MAINTENANCE FUND (O&N CATIVITY Funds 1999) 20 - OPERATIONS & MAINTENANCE FUND (O&N SERVICES - Pupils (Func 2190 Describe & Itemize) 1 SERVICES - Pupils (Func 2190 Describe & Itemize) 1 SERVICES - Pupils (Func 2190 Describe & Itemize) 1 SERVICES - Business Acquisition & Construction Services Requisition & Construction Services In & Waintenance of Plant Services In & Waintenance of Plant Services In Maintenance of Plant Services		5,750,053	1,247,273	484,210							0
ਰ	ict Disbursements/Expenditures (with Student Activity Funds eficiency) of Receipts/Revenues Over Disbursements/Expent Student Activity Funds 1999) eficiency) of Receipts/Revenues Over Disbursements/Expent Activity Funds 1999) 20 - OPERATIONS & MAINTENANCE FUND (O&N ERVICES (O&N) SENVICES - Pupils (Func. 2190 Describe & Itemite) of Business Support Services Acquisition & Construction Services n & Maintenance of Plant Services nsportation Services nems Services mann Services ment Services mann Services ment Services		5,750,053	1,247,273		1,048,760	122,247	923,192	0	26,429	9,602,164	9,761,663
3	eficiency) of Receipts/Revenues Over Disbursements/Expent Student Activity Funds 1999) eficiency) of Receipts/Revenues Over Disbursements/Expent varivity Funds 1999) 20 - OPERATIONS & MAINTENANCE FUND (O&N TSTRICES - Pupils (Func. 2190 Describe & Itemite) rSERVICES - Pupils (Func. 2190 Describe & Itemite) rSERVICES - BUSINESS of Business Support Services Aqquisition & Construction Services n & Maintenance of Plant Services reportation Services mapportation S	(1) 2000 2100 2100 2510 2510 2510 2510 2510			484,210	1,048,760	122,247	1,209,912	0	26,429	9,888,884	9,883,815
3	Lativity Funds 1999) 20 - OPERATIONS & MAINTENANCE FUND (O&Nature Control of	10 2000 2000 2100 2510									(989,562)	
SUPPORT SER SUPPORT S Other Support S Direction o Facilities A Operation Pupil Trans Food Servir	20 - OPERATIONS & MAINTENANCE FUND (O&NEWICES (O&M) SERVICES - PUPILS SERVICES - PUPILS SERVICES - PUPILS (Func. 2190 Describe & Itemize) SERVICES - BUSINESS of Business Support Services Acquisition & Construction Services In & Maintenance of Plant Services Insportation Services Inspor										(975,825)	
ಸ	SENICES (OSAN) SENICES - Publis sport Services - Publis (Func. 2190 Describe & Itemize) rSENICES - Business of Business Support Services Aquisition & Construction Services in & Maintenance of Plant Services resportation Services mapportation Services mann's services mannys services man	2100										Server Server
	SERVICES - PUBILS sport Services - Publis (Func. 2190 Describe & Itemite) services - Business of Business Support Services Acquisition & Construction Services in & Maintenance of Plant Services insportation Services mann Services	2510										
	sport Services - Pupils (Func. 2190 Describe & Itemite) 'SERVICES - BUSINESS of Business Support Services Acquisition & Construction Services n & Maintenance of Plant Services resportation Services mapportation Services	2510										
	services - Business of Business Support Services Acquisition & Construction Services n & Maintenance of Plant Services resportation Services mapportation Services may business man Services	2510									0	0
	of Business Support Services Acquisition & Construction Services n.& Waintenance of Plant Services resportation Services resportation Services my offers	2510		The state of the state of								
	Aquisition & Construction Services 1.& Waintenance of Plant Services Insportation Services Wrices man Services Business	CCac		2000							0	***************************************
	n & Maintenance of Plant Services Isportation Services Vices	7550									0	
	nsportation Services vices nort Services - Business	2540	462,637	70,311	250,713	272,770	344,483				1,400,914	1,442,2
	rices	2550									0	0
	about Services - Business	2560					100	•			0	3L LV4 .
L		2500	462,637	70,311	250,713	272,770	344,483	0	5	0	0.000,000	0
133 Total Supp	Other Support Services (Describe & terrace)	2000	462,637	70,311	250,713	272,770	344,483	o	o	0	1,400,914	1,442,29
	COMMUNITY SERVICES (O&M)	3000	TOTAL DESIGNATION OF THE PERSON OF THE PERSO								0	0
135 PAYMENTS TO	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136 PAYMENTS	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
	Payments for Regular Programs	4110									0	
138 Payments f	Payments for Special Education Programs	4120									0	
	Payments for CTE Programs	4140						40,687			40,687	40,700
_	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			1			200			100.00	
	Total Payments to Other Govt. Units (In-State)	4100			0			40,687			100,00	00,00
142 Payments t	Payments to Other Govt. Units (Out of State)	4400			0			40,687			40,687	70,70
1	(Wad) Sa	2005							ar.			
0	Person principles agreement of the County with a point											
145 Desi serv	Debi Services - Mieresi on Shori-temm Debi	5510									0	
	Tax Antichation Notes	5120									0	0
	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
149 State Aid A	State Aid Anticipation Certificates	5140									0	
	Other Interest on Short-Term Debt (Describe & Itemize)	5150		PHY TO					I S		0	
151 Total Debt	Total Debt Service - Interest on Short-Term Debt	2100						0			0	

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Page 19

FOR THE YEAR ENDING JUNE 30, 2022

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-	c	3	(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
7	Description (Enter Whole Dollars)	Fund #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	2200			B 1 1 1 2 1 2 1						0	0
153	Total Debt Services	2000						0			0	0
	ā.	0009										0
155	Total Direct Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures	ftures	462,637	70,311	250,713	277,770	344,483	46,587	9	2	(89,255)	1,402,304
12/	1.1											
158	30 - DEBI SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)			1			S. Holling					
161	Payments for Regular Programs	4110									0 0	
162	Payments for Special Education Programs Other Payments to in-State Gout Units (Decrribe & Bomise)	4120					NA EX				0	
	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	2000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	0 0
168		5120									0 0	0 0
169		5130									0 0	0 0
9	State Aid Anticipation Certificates	5140									0 0	
177	Other Interest on Short-Term Debt (Describe & Itemize)	05150						0			0	0
1,4	I dial Debt Services - Interest Un Snort-Lerm Debt	Sales of the						2000			CAR GA	40.000
?		Cano										- proposition of the second of
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT											000 000
174		2000						1,629,600			1,829,500	1,388,800
1/5					0			1 600 643			1 690 547	1 478 800
1/6	Total Debt Services	2000			•			7,050,042			7,020,2	000'074.7
177	152	0009			•			1 600 643			1 690 547	1 428 800
179	DOS USBOUTSEMENTS Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	tures									(70,251)	
8												
181	40 - TRANSPORTATION FUND (TR)											
182	S											
183										2 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	C	c
187	_1	2000	N. S. C.									
185		Case	100		200	200 000	202 200			717.0	SAS SAA	915 282
2 6	Pupil Transportation Services	0000	430,335	34,2/3	60,547	/144,421	CEBUTY				0	0
188		2000	436,395	34,273	88,347	124,417	217,695	0	0	4,717	905,844	912,282
189	0	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		4120			i i i i i i i i i i i i i i i i i i i						0	0
194		4130									0 (0
195		4140			444						0 0	
196	Payments for Community College Programs Other Payments to In-State Good, Units (Describe & Itemize)	4190									0	0
198		4100			0			0			0	0
	Т											

SURSED/EXPENDITURES, BUDGET 10
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-		*********	(100)	(200)	(300)	(400)	(nos)	(png)	Mon Capitalized	Tormination	(anc)	
0	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Services	Supplies & Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400							110		0	0
200		4000			0			0			o	0
201	DEBT SERVICES (TR)	2000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	0
204	Tax Anticipation Notes	5120									0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0 0	0
506	State Aid Anticipation Certificates	2140									9 6	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						c			0 0	0
208		2100						5			0 0	
500		2000						STATE OF THE STATE	TARE I		0	
-		2300		X TI							c	C
710	_	2400										
211	DEBT SEKVICES - OTHER (Describe & Itemize)	9000						0			0	0
7 7	logal Debt Services	2										
213	PROVISION FOR CONTINGENCIES (TR)	0009	305 305	24 773	745 88	124 417	217.695	0	0	4,717	905,844	912,28
215	11										(157,242)	
9 7												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)	(53					THE SECTION	1	A			
218	218 INSTRUCTION (MR/SS)	1000										
219		1100		55,446							55,446	57,215
ន្ត		1125									54.367	
77 5	Special Education Programs (Functions 1200-1220)	1338		10,48							0	
233	Special concerns from the second seco	1350		8 877							8,877	9,041
224	Remedial and Supplemental Programs - Pre-K	1275		000					Y		0	0
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400									0	0
227	Interscholastic Programs	1500		23,296							23,296	
228	Summer School Programs	1600		2,708							2,708	2,68
229		1650										
23		1700									o c	0 0
23.5		1000		- androide - Million							0	(A)
233	Total Instruction	1000		154,584							154,584	160,47
23.4	1 0	2000										
236	Ц.	2110		1,297							1,297	1,293
237		2120		1,024							1,024	
238	L	2130		17,088							17,088	17,687
239	Psychological Services	2140									0	
240		2150									0	
241	Other Support Services - Pupils (Describe & Itemize)	2190		2,464							2,464	2,463
242		2100		21,873							64,0/3	904-777
243	10.0											
244		2210									2 200	
245		0222		14,585							O C	0
247	Assessment & lesting Total Support Services - Instructional Staff	2200		14,585							14,585	14,57
1		-		The second secon								l

(SED/EXPENDITURES, BUDGET TO ACTUAL	JUNE 30 2022
STATEMENT OF EXPENDITURES DISBURSED/EXPENDIT	ENR THE YEAR END

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1 Description (Enter Whole Dollars) Furner 2 248 SupPoRT SERVICES - GENERAL ADMINISTRATION 2349 Social of Education Services 2320	8 # (100) 330 330 330 330 330 330 330 330 330		(200) (300) (200) (300) (200) (300) Purchased 2,107 7,641 25 22,554 22,557 22,557 22,567 23,206 58,225 15,443	d Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Total 2,107 7,541 25 0 0 0,0773 22,554 22,554 22,554 13 22,557 13 22,557 13 22,557 0 0 73,206 15,443	2,107 7,641 2541 25 9,773 23,041 23,054 23,054 23,054 23,054 23,054 23,054 23,054 23,054 23,054 23,054 23,054 23,054
Description (Enter Whole Dollars) Support SERVICES - GENERAL ADMINISTRATION Board of Education Services Special Area Administration Services Claims Paid from Self Insurance Fund Risk Management and Calims Services Payments Total Support Services - General Administration Support Services - General Administration Office of the Principal Services Other Support Services - School Administration Support Services - Central Direction of Central Support Services Tetral Support Services - Central Other Support Services - Central Tetral Support Services - Central					Capital Outlay	Other Objects	Non-Capitalized Equipment	Benefits	2,107 2,107 7,541 25 0 0 9,773 22,554 13 22,554 22,557 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,107 7,641 2,541 25 0 0 0 9,773 23,041 13-23,054 23,054 23,054 15,916 0 175,937
Supeoit SERVICES - GENERAL ADMINISTRATION Board of Education Services Special Area Administration Services Claims Paid from Self Insurance Fund Risk Management and Claims Services Payments Total Support Services - Serviced Administration Support Services - School Administration Support Services - Subjects Popilites Acquisition & Construction Services Chearl Services Internal Services Internal Services Support Services - Business Support Services - Business Support Services - Business Support Services Total Support Services Total Support Services Direction of Central Support Services Information Services Total Support Services Direction of Central Support Services Direction of Central Support Services Direction of Central Support Services Total Support Services Direction of Central Support Services Data Processing Services Total Support Services Data Processing Services Total Support Services Data Processing Services Data Services					Capital Outlay	Other Objects	Fourier of Component of Compone	Benefits	2.107 2.107 2.554 2.554 22,554 22,554 22,5567 22,039 0 73,206 58,255 15,443 15,443	2,107 7,641 25 0 0 0 0 0 0 23,041 13 23,054 0 24,743 15,875 59,403 15,916 0 175,837 0 0 175,837
Board of Education Services Executive Administration Services Special Area Administration Services Claims Paid from Self Insurance Fund Risk Management and Claims Services Claims Paid from Self Insurance Fund Risk Management and Claims Services Administration Suppoint Services - General Administration Suppoint Services - Ceneral Administration Office of the Principal Services - Ceneral Administration Suppoint Services - School Administration Office of the Principal Services - School Administration Suppoint Services - School Administration Total Support Services - School Administration Suppoint Services - School Administration Suppoint Services - School Administration Suppoint Services - Business Pupil Transportation Services Pupil Transportation Services Total Support Services - Business Support Services - Business Support Services - Business Support Services - Central Direction of Central Support Services Information Revices Data Processing Services Total Support Services Data Processing Services Data Services - Business Data Processing Services Data Brock Data Services Data Brock Data Services Data Brock Data Services Data Brock Data Services Data Serv	330 330 330 330 330 330 330 330 330 330								2,107 7,541 25 0 0 9,773 22,554 22,554 22,554 22,567 0 0 73,206 88,255 15,443 15,443	2,107 7,641 25 0 0 0 9,773 13 23,054 23,054 23,054 23,054 23,054 23,054 23,054 23,054 23,054 23,054
Board of Education Services Executive Administration Services Special Area Administration Services Claims Paid from Self Insurance Fund Risk Management and Claims Services Payments Risk Management and Claims Services Payments Total Support Services - General Administration Support Services - School Administration Other Support Services - School Administration Support Services - Business Pupil Transportation Services Pupil Transportation Services Pupil Transportation Services Pupil Transportation Services Tetal Support Services - Business Support Services - Business Support Services - Business Support Services - Business Support Services - CENTAL Direction of Central Support Services Total Support Services Data Processing Services Total Support Services Data Processing Services Total Support Services Total Support Services Total Support Services Data Processing Services Data Processing Services Total Support Services Data Processing Serv	330 330 330 330 330 330 330 330 330 330		2,107 7,641 25 22,554 13 22,567 25,039 25,039 15,443 171,943						2,107 7,541 25 0 0 9,773 22,554 13 22,554 22,557 0 0 0 73,206 88,255 15,443 15,443	2,107 7,641 25 0 0 0 9,773 13 23,054 23,054 24,743 15,916 0 175,875 59,403 15,916
Executive Administration Services Special Area Administration Services Claims Paid from Self Insurance Fund Risk Management and Claims Services Payments Total Support Services - General Administration Support Services - General Administration Giffice of the Principal Services - School Administration Office of the Support Services - School Administration Direction of Business Support Services - School Administration Support Services - Business Prediffue Acquisition & Construction Services Pupil Transportation Services Pupil Transportation Services Internal Services Internal Services Support Services - Business Support Services - Business Support Services - Business Support Services Direction of Central Support Services Direction of Central Support Services Total Support Services Data Processing Services Total Support Services Total Support Services Data Processing Services Data Processing Services Total Support Services Data Processing Services Data Brocessing Services Data Processing Services Data Brocessing Services Data	330 330 330 330 335 335 335 335 330 330		9,773 22,584 13 22,567 25,039 73,206 73,206 73,206 73,206 15,443 171,943						25 0 0 0 9,773 22,554 22,554 22,567 0 0 0 73,206 88,255 15,443 15,443	25 25 0 0 0 0 23,773 23,034 23,054 23,054 24,743 25,875 25,403 15,916 0 175,837
Special Area Administration Services Claims Paid from Self Insurance Fund Risk Management and Calims Services Payments Total Support Services - General Administration Support SERVICES - SCHOOL ADMINISTRATION Office of the Principal Services - Services Administration (Describe & Itemize) Total Support Services - School Administration (Describe & Itemize) Total Support Services - School Administration Support Services - School Administration Support Services - School Administration Direction of Business Support Services Facilities Acquisition & Construction Services Popul Transportation Services Panning Research, Development & Evaluation Services Information Services Information Services Staff Services Total Support Services - Business Support Services Total Support Services	3330 3355 3355 3355 3350 3350 3350 3350		9,773 22,584 13 22,567 25,039 73,206 73,206 73,206 15,443 177,943						25 0 0 0 0 22,554 22,554 22,567 0 0 0 73,206 88,255 15,443 15,443	9,773 23,041 13 23,054 13 23,054 0 24,743 59,403 15,916 0 175,875 59,403 15,916
Claims Paid from Self Insurance Fund Risk Management and Claims Services Payments Total Support Services - General Administration SupportSERVICES - SCHOOL ADMINISTRATION Office of the Principle Services Other Support Services - School Administration Office of the Principle Services Other Support Services - School Administration Operation & Louisness Support Services Fiscal Services Popul Transportation Services Popul Transportation Services Pupil Transportation Services Internation & Maintenance of Plant Services Internal Services Internal Services Internal Services Support Services - Business Support Services - Business Support Services Information & Central Support Services Information Services Total Support Services Staff Services Total Support Services Staff Services Total Support Services Total Support Services Staff Ser	3861 3865 3865 3800 5210 5210 5210 5210 5250 5250 5250 52		9,773 22,554 13 22,567 25,039 73,206 73,206 73,206 15,443 171,943						9,773 22,554 13 22,567 0 0 15,039 0 73,206 58,255 15,443 0 171,943	9,773 23,034 13 23,054 0 24,743 0 75,875 59,403 15,916 0 0
Risk Management and Claims Services Payments Total Support Services - General Administration Support Services - General Administration Office of the Principal Services - School Administration Office of the Principal Services - School Administration Support Services - School Administration Services - Paciliate Acquisition & Construction Services Paciliate Acquisition & Construction Services Poupl Transportation Services Internal Services Treat Support Services - Business Support Services - Business Support Services - Business Support Services - Business Support Services - Central Direction of Central Support Services Total Support Services	25.00 0400 0400 0400 0400 0400 0400 0400		9,773 22,554 13 22,567 73,206 73,206 73,206 15,443 117,943						9,773 22,554 13 22,567 25,039 25,039 73,206 88,255 15,443 117,943	9,773 23,041 13 23,054 0 0 24,743 0 75,875 59,403 15,916 0 0
Total Support Services - General Administration SUPPORT SERVICES - SCHOOL ADMINISTRATION Office of the Principal Services - School Administration (Describe & Itemize) Other Support Services - School Administration (Describe & Itemize) Total Support Services - School Administration Support Services - School Administration Support Services - School Administration Support Services - Subsiness Derection of Business Support Services Pupil Transportation Services Pupil Transportation Services Feed Services - Business Support Services - Business Support Services - Business Support Services - Business Support Services - CENTAL Direction of Central Support Services Data Processing Services Total Support Services DAMMUNITY SERVICES (NR/SS)	4410 4410 6400 6520 6520 6520 6500 6500 6500 6500 65		9,773 22,554 13 22,567 25,039 73,206 58,255 15,443 171,943						9,773 22,554 13 22,567 0 25,039 0 73,206 18,255 15,443 17,943	9,773 23,041 13,054 0 24,743 0 75,875 59,403 15,916 0 0
SUPPORT SERVICES - SCHOOL ADMINISTRATION Office of the Principal Services Total Support Services - School Administration Support Services - Susiness Operation & Maintenance of Plant Services Pupil Transportation Services Pupil Transportation Services Pupil Transportation Services Pool Services - Business Support Services - Business Support Services - Business Support Services - CENTAL Direction of Central Support Services Data Processing Services Total Support Services COMMUNITY SERVICES (NR/SS)	4490 4490 5220 5230 5230 5250 5250 5250 520 520 520 520 520 520		22,554 13 22,567 25,039 25,039 13,206 58,255 15,443 171,943						22,554 13 22,567 0 25,039 0 73,206 18,255 15,443 11,943	23,041 13 23,054 0 0 24,743 59,403 15,916 0 0
Office of the Principal Services Office of the Principal Services Other Support Services - School Administration (Describe & Itemize) Total Support Services - School Administration (Describe & Itemize) Support Services - School Administration Support Services - School Administration Support Services - School Administration Direction of Business Support Services Pupil Transportation & Construction Services Pupil Transportation Services Food Services Food Services - Business Support Services - Business Support Services - Business Support Services - Business Support Services - Central Other Support Services Total Support Services Total Support Services - Central Other Support Services - Central	000 000 000 000 000 000 000 000 000 00		22,554 13 22,567 25,039 25,039 13,206 58,255 15,443 171,943						22,554 13 22,567 25,039 0 73,206 38,255 15,443 117,943	23,041 13 23,054 0 0 24,743 59,403 15,916 0 0 0
Other Support Services - School Administration (Describe & Itemize) Total Support Services - School Administration Supofit Stervices - Submiss Direction of Business Support Services Direction of Business Support Services Fiscal Services Pupil Transportation Services of Plant Services Operation & Maintenance of Plant Services Fool Services Internal Services - Business Total Support Services - Business Support Services - Business Support Services - Business Support Services - Central Total Support Services - Central Total Support Services Dianting, Research, Development, & Evaluation Services Information Services Cothanumy Research, Development, & Evaluation Services Total Support Services Cothanumy Research Development Services Total Support Services Data Processing Services Cothanumy Research Development Services Data Processing Services Cothanumy Research Development Services Data Processing Services Cothanumy Research Development Services Data Processing Services Data Revices Business Report Services Data Revices Business Report Services Data Revices Business Revices Revices Business Revices Business Revices R	0050 0050 0050 0050 0050 0050 0050 005		22,567 25,039 73,206 58,255 15,443 171,943						22,567 25,039 0 73,006 58,255 15,443 17,943	23,054 0 0 24,743 75,875 59,403 175,916 0 0
Total Support Services - School Administration Supports Services - School Administration Supports Services - Business Direction of Business Support Services Fiscal Services Pacilities Acquisition & Construction Services Operation & Maintenance of Plant Services Coleration & Maintenance of Plant Services Internal Support Services - Business Support Services - Business Support Services - Central Direction of Central Support Services Information Services Saff Services Cottal Support Services Total Support Services Cottal Support Services Cottal Support Services Date Processing Services Cottal Support Services Cottal Support Services Record Services Date Support Services Record Services Cottal Support Services Record Services Cottal Support Services Record Services	015 015 025 025 025 025 025 025 025 025 025 02		25,039 73,206 58,255 15,443 171,943						25,039 0 0 0 73,036 58,255 15,443 171,943	24,743 0 75,875 59,403 15,916 175,937 0
Support Services Direction of Business Support Services Fieral Services Pacilities Acquisition & Construction Services Poplities Acquisition & Construction Services Operation & Maintenance of Plant Services Operation & Maintenance of Plant Services Food Services Total Support Services - Business SulProdet Services - Central Direction of Central Support Services Planning, Research, Development, & Evaluation Services Information Services Saff Services Control Support Services Total Support Services Control	250 250 250 250 250 250 250 250 250 250		25,039 73,206 58,255 15,443 171,943						25,039 0 0 73,206 58,255 15,443 171,943	24,743 0 0 75,875 59,403 15,916 0 0
Direction of Business Support Services Flexal Services Pacilities Acquisition & Construction Services Pacilities Acquisition & Construction Services Pupil Transportation Services Pupil Transportation Services Internal Services Internal Services - Business Support Services - Business Support Services - Business Support Services - Business Support Services - Business Staff Services Total Support Services AMENINTY SERVICES (NRIKSS)	550 550 550 550 550 550 550 550 550 550		25,039 73,206 58,225 15,443 171,943						25,039 0 73,206 58,255 15,443 0 171,943	24,743 0 75,875 59,403 15,916 0 175,937
Fiscal Services Cabilities Acquation & Construction Services Delabilities Acquation & Construction Services Operation & Maintenance of Plant Services Pupil Transportation Services Food Services Food Services - Business Support Services - Business Support Services - Cerrital Direction of Certral Support Services Planning, Research, Development, & Evaluation Services Data Processing Services Cother Support Services Total Support Services Total Support Services Total Support Services Cother Support Services Total Services Total Services Total Support Services Total Services	520 530 550 550 570 510 610		25,039 73,206 58,255 15,443 171,943						25,039 0 73,206 58,235 15,443 171,943	24,743 0 75,875 59,403 15,916 0 175,937
Pacilities Acquisition & Construction Services Operation & Maintenance of Plant Services Pupil Transportation Services Food Services Internal Services - Business Support Services - Business Support Services - Business Support Services - Central A. Direction of Central Support Services Planning Research, Development, & Evaluation Services Internation Services Staff Services Staff Services Control Support Services Total Support Services Total Support Services Control Services Control Services Control Services Total Support Services Control Servic	550 550 570 570 510 520		73,206 58,255 15,443 171,943						73,206 58,255 15,443 0 171,943	75,875 59,403 15,916 0 175,937
Operation & Maintenance of Plant Services Pupil Transportation Services Food Services Food Services Internal Services - Business Support Services - Business SulProbit Services - CENTRAL Direction of Central Support Services Information Services Food Services Food Services Food Services Catal Support Services Food Services	550 550 570 610 610		73,206 58,255 15,443 171,943						73,206 58,255 15,443 171,943	75,875 59,403 15,916 0 0 175,937
Pupil Transportation Services Food Services Internal Services - Business Teat Support Services - Business SUPPORT SERVICES - CENTRAL Direction of Central Support Services Planning, Research, Development, & Evaluation Services Information Services Staff Services Data Processing Services Total Support Services Total Support Services Total Support Services COMMUNITY SERVICES (NR/SS)	550 560 570 500 610		58,255 15,443 171,943						58,255 15,443 0 171,943	59,403 15,916 0 175,937
Food Services Internal Services - Business Support Services - Business Support Services - CENTRAL Direction of Central Support Services Planning, Research, Development, & Evaluation Services Planning, Research, Development, & Evaluation Services Data Processing Services Tetal Support Services Total Support Services Central Other Support Services (Describe & Itemize) Food Support Services (Describe & Itemize) AVAMENTS TO OTHER DET & GOST UNITS (MR/SS)	550 570 500 610 620		15,443						15,443	15,916 0 175,937
Internal Services Total Support Services - Business Support Services - Eusiness Support Services - Central Support Services Planning, Research, Development, & Evaluation Services Information Services Saff Services Saff Services Total Support Services - Central Other Support Services - Central Other Support Services - Central Control Support Services - Central Other Support Services - Central	570 500 510 520		171,943						171,943	175,937
Total Support Services - Business SUPPORT SERVICES - CENTRAL Direction of Central Support Services Planning Research, Development, & Evaluation Services Information Services Serff Services Data Processing Services Total Support Services (Describe & Itemite) Total Support Services (Describe & Itemite) PAYMENTS TO OTHER DIST & GONT UNITS (MR/SS)	500 610 620		171,943						r r r	0
SUPPORT SERVICES - CENTRAL Direction of Central Support Services Direction of Central Support Services Planning, Research, Development, & Evaluation Services Information Services Data Processing Services Total Support Services - Central Other Support Services (Describe & Itemite) Total Support Services (Describe & Itemite) Total Support Services (Describe & Itemite) Total Support Services (Describe & Itemite) PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	610								c	0
Direction of Central Support Services Planning, Research, Development, & Evaluation Services Planning, Research, Development, & Evaluation Services Data Processing Services Data Processing Services Total Support Services - Central Other Support Services Total Supp	610								c	0
Planning, Research, Development, & Evaluation Services Information Services Staff Services Data Processions Total Support Services - Central Total Support Services (Describe & Itemize) Cohmanumity Services Total Support Services Commanumity	620								>	
Information Services Staff Services Data Processing Services That Support Services (Certral Control Support Services (Certral Services (Certral Services (Community Services (Certral Servic			7,0000000000000000000000000000000000000						0	0
Staff Services Data Processing Services Total Support Services - Central Total Support Services (Decribe & Itemite) Total Support Services Total Support Services Community Services Acoust usurs Services Acoust usurs Services Acoust usurs (MR/SS)	630			Ar .					0	0
Data Processing Services Total Support Services - Central Other Supports Services (Decribe & Itemite) Total Support Services Total Support Services TOTAL SERVICES (NR/SS) SANNENTS TO OTHER DET & GOVT UNITS (NR/SS)	840								0	0
1 Total Support Services - Central Chees Support Services (Describe & Itemite) Chees Support Services (Describe & Itemite) COMMANUATY SERVICES (NR/SS) RAZMENTS TO OTHER DET & GOTT UNITS (NR/SS)	099								0	0
Other Support Services (Describe & Itemize) Total Support Services COMMUNITY SERVICES (MR/SS) PROMOUNITY SERVICES (MR/SS) PROMOUNITY SERVICES (MR/SS)	009		0					100000	0	0
5 Total Support Services 7 COMMUNITY SERVICES (MR/SS) 9 PAYMENTS TO OTHER DEST & GOVT UNITS (MR/SS)	900								0	0
7 COMMUNITY SERVICES (MR/SS) 9 PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	000		240,741						240,741	245,801
	000	2210	287						287	287
San	000									
279 Payments for Regular Programs 4110	110								0	0
280 Payments for Special Education Programs 4120	120								0	0
281 Payments for CTE Programs 4140	140								0	0
282 Total Payments to Other Govt Units 4000	000		0						0	0
283 DEBT SERVICES (MR/SS) 5000	000									
284 DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										
285 Tax Anticipation Warrants 5110	0110								0	0
286 Tax Anticipation Notes 5120	120								0	0
287 Corporate Personal Prop. Repl. Tax Anticipation Notes 5130	130								0	0
288 State Aid Anticipation Certificates 5140	140						1		0	0
289 Other (Describe & Itemize) 5150	150								0	0
290 Total Debt Services - Interest 5000	000					0			0	0
291 PROVISION FOR CONTINGENCIES (MR/SS) 6000	9000					- State 1				0
292 Total Disbursements/Expenditures			395,612			0			395,612	406,566
293 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									(13,550)	

BUDGET TO ACTUAL	
STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES,	FOR THE VEAR ENDING, ILINE 30, 2022

FOR THE YEAR ENDING JUNE 30, 2022

CAPITAL PROJECTS (CP) Eunct Estates	Employee Benefits Services Services 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Supplies & Capital Outlay Materials 0 0 0	(600) Other Objects 0 0 0 0	(700) Non-Capitalized Equipment	Remefits Total (900)	al Budget 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Bescription (Enter Whole Dollars) Funct	Purchased Services	Capital Outlay	Other Objects	Non-Capitalized Equipment 0	00 0	
60 - CAPITAL PROIECTS (CP) Support SERVICES - BUSINESS Support SERVICES - BUSINESS Facilities Acquisition and Construction Services Other Support Services (Describe & Itemize) Total Support Services (Describe & Itemize) Payments 70 Onless Dots & GOVT UNITS (Ich State) Payments 70 Onless Dots & GOVT UNITS (Ich State) Payments 70 Onless Dots & GOVT UNITS (Ich State) Payments 10 Onless Dots & GOVT UNITS (Ich State) Payments 10 Onless Dots & GOVT UNITS (Ich State) Payments 10 Onless Dots & GOVT UNITS (Ich State) Payments 10 Onless Dots & Ich GovT Units (Describe & Itemize) Payments 10 Onless Dots Units (Describe & Itemize) Chief Payments 10 Onless GovT Units (Describe & Itemize) Payments 10 Onless GovT Units (Describe & Itemize) Total Depayments to Onless GovT Units (Describe & Itemize) Total Debursements Capenditures Excess (Deficiency) of Receipts/Revenues Over Dibbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Dibbursements/Expenditures Total Oppure Programs Total Debursements/Expenditures Regular Programs Total Oppure Programs Fork Remedial and Supplemental Programs Fork Adult/Continuing Education Programs Pre-K Adult/Continuing Education Programs CTE Programs 2000 2		0 0		0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Support SERVICES (CP)						0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Facilities Acquisition and Construction Services 2530						0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Facilities Acquisition and Construction Services 2530						0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Total Support Services (Describe & Itemize) 2900						0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Total Support Services 2000						0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
### ANYMENTS TO OTHER DST & GOVT UNITS (CF) ### ANYMENTS TO OTHER DST & GOVT UNITS (CF) ### ANYMENTS TO OTHER GOVT UNITS (In-State) ### ANYMENTS TO THE PROGRAMS ### ANYMENTS FOR THE GOVT UNITS (Discribe & Itemite) ### ANYMENTS FOR CONTINGENCIES (S&-CT) ### ANYMENTS FOR CONTINGENCIES (SA-CT) ### ANYMENTS						0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Payments to Orner GOVT LINTS (In-State) Payments for Special Education Programs Payments for Special Education Programs Payments for Special Education Programs Payments for CTE Programs Total Payments to In-State Govt. Units (Disorble & Itemite) 4000 PROVISION FOR CONTINGENCIES (SAC/LI) 6000 Total Payments to Other Govt Units PROVISION FOR CONTINGENCIES (SAC/LI) 6000 Total Disbursements/ Expenditures Total Disbursements/ Expenditures 70 - WORKING CASH (WC) 80 - TORT FUND (TF) 1000 Regular Programs Tuition Payment to Charter Schools Tuition Payment to Charter Schools Pre-K Programs Special Education Programs (Functions 1200 - 1220) Special Education Programs Feek Remedial and Supplemental Programs K-12 Remedial and Supplemental Programs Re-K Adult/Continuing Education Programs CTE Programs Turning CTE Programs Turning Education Programs Pre-K Adult/Continuing Education Programs Pre-K Adult/Continuing Education Programs CTE Programs Turning CTE Programs Turnin						0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Payments to Regular Programs (In-Stree) Payments for Special Education Programs (1120) Payments for CTE Programs (1120) Other Payments to In-State Gov. Units (Describe & Itemite) (1120) Other Payments to In-State Gov. Units (Describe & Itemite) (1120) PROVISION FOR CONTINGENIES SEACIO) (1120) Total Payments to In-State Gov. Units (Describe & Itemite) (1120) Total Disbursemants/ Expenditures (1120) Total Disbursemants/ Expenditures (1120) Total Disbursemants/ Expenditures (1120) Total Disbursemants/ Expenditures (1120) Regular Programs (Punctions 1200 - 1220) Special Education Programs (Functions 1200 - 1220) Remedial and Supplemental Programs Pre-K Remedial and Supplemental Programs Pre-K Adult/Continuing Education Programs Pre-K						7,427
Payments for Special Education Programs Payments for CTE Programs Chief Payments for CTE Programs Chief Payments to Inches Govt. Units (Describe & Itemite) 4130 Chief Payments to Inches Govt. Units (Describe & Itemite) 4000 ROWSHOWN FOR CONTINEENTS (SEC/LU) 6000 Total Disbursements/ Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures TO - WORKING CASH (WC) 1000 Regular Programs REBUILT Programs 11100 Tuition Payment to Charter Schools Regular Programs (Functions 1200 - 1220) 5pecial Education Programs (Functions 1200 - 1220) 5pecial Education Programs Feek Remedial and Supplemental Programs K412 1255 Remedial and Supplemental Programs R42 1275 Remedial and Supplemental Programs R42 1275 Remedial and Supplemental Programs R42 1275 Remedial and Supplemental Programs Feek Adult/Continuing Education Programs Pre-K Adult/Continuing Education Programs R42 1275 Adult/Continuing Education Programs Pre-K Adult/Cont						0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Payments for CTE Programs						0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Other Payments to in-State Govt. Units (Describe & Itemite) 4190 Total Payments to Other Govt Units (Describe & Itemite) 4000 PROVISION FOR CONTINGENCIS (SAC/CI) 6000 Total Disbursements' Expenditures Total Disbursements' Expenditures TO - WORKING CASH (WC) 1000 Regular Programs Regular Programs Remedial and Supplemental Programs Functions 1200 1220 Special Education Programs Functions 1200 - 1220 Special Education Programs Functions 1200 - 1220 Special Education Programs Feek 1235 Remedial and Supplemental Programs Feek 1235 Remedial and Supplemental Programs Feek 1230 Remedial and Supplemental Programs Feek 1230 Remedial and Supplemental Programs Feek 1230 Adult/Continuing Education Programs Pre-K 1200 CTE Frograms 1200						0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Total Payments to Other Govt Units 6000 Total Disbursements' Expenditures Total Disbursements' Expenditures Excess (Deficiency) of Receipts/Revienues Over Disbursements/Expenditures 70 - WORKING CASH (WC) 80 - TORT FUND (TF) 11000 Regular Programs Tuition Payment to Charter Schools Tuition Payment to Charter Schools Special Education Programs (Functions 1200 - 1220) Special Education Programs (Functions 1200 - 1220) Special Education Programs (Functions 1200 - 1220) Special Education Programs K-12 Remedial and Supplemental Programs K-12 Remedial and Supplemental Programs R-12 Remedial and Supplemental Programs Pre-K Adult/Continuing Education Programs Pre-K Adult/Continuing Education Programs CTE Programs 1300						0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Total Disbursements/ Expenditures Second Total Disbursements/ Expenditures						0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Total Disbursements/ Expenditures Total Disbursements/ Expenditures 70 - WORKING CASH (WC) 80 - TORT FUND (TF) 1000 Regular Programs Tuition Payment to Charter Schools Special Education Programs (Functions 1200 - 1220) Special Education Programs Fre-K Special Education Programs Fre-K Remedial and Supplemental Programs K-12 Remedial and Supplemental Programs Pre-K Adult/Continuing Education Programs Pre-K Adult/Continuing Education Programs Pre-K Adult/Continuing Education Programs CTE Programs 1300 CTE Programs 1400						0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures 70 - WORKING CASH (WC) 80 - TORT FUND (TF) Regular Programs Tuition Pervent to Charter Schools Prex Krograms Special Education Programs (Functions 1200 - 1220) Special Education Programs N-12 Remedial and Supplemental Programs N-12 Remedial and Supplemental Programs Pre-X Adult/Continuing Education Programs CTE Programs CTE Programs CTE Programs					118	7,427
RETUCTION (TF) RESTRUCTION (TF) REQUIST PROGRAMS Tuition Payment to Charter Schools Pre-K Programs Special Education Programs (Functions 1200-1220) Special Education Programs Pre-K Remedial and Supplemental Programs K-12 Remedial and Supplemental Programs Pre-K Adult/Continuing Education Programs Pre-K CTE Programs CTE Programs						0 0 0
RETUCTION (TF) Regular Programs Tuition Payment to Charter Schools Pre-K Programs Special Education Programs (Functions 1200-1220) Special Education Programs Pre-K Remedial and Supplemental Programs K-12 Remedial and Supplemental Programs Pre-K Adult/Continuing Education Programs Pre-K CTE Programs CTE Programs					-	900
RETRUCTION (TF) Regular Programs Tuition Personns Tuition Personns Special Education Programs (Functions 1200 - 1220) Special Education Programs Pre-K Remedial and Supplemental Programs K-12 Remedial and Supplemental Programs Re-K Adult/Continuing Education Programs Re-K CTE Programs						0 0 0
Regular Programs Tutkion Payment to Charter Schools Prek Programs Special Education Programs (Functions 1200 - 1220) Special Education Programs Prek Remedial and Supplemental Programs K-12 Remedial and Supplemental Programs Prek Adult/Continuing Education Programs CTE Programs CTE Programs						000
Regular Programs Tuition Payment to Charter Schools Pre-K Programs Special Education Programs (Functions 1200 - 1220) Special Education Programs Pre-K Remedial and Supplemental Programs Fre-K Remedial and Supplemental Programs Pre-K Adult/Continuing Education Programs CTE Programs CTE Programs						000
Tuition Payment to Charter Schools Pre-K Programs Special Education Programs (Functions 1200 - 1220) Special Education Programs Pre-K Remedial and Supplemental Programs Fre-K Remedial and Supplemental Programs Pre-K Adult/Continuing Education Programs CTE Programs CTE Programs						0 0
Pre-K Programs Special Education Programs (Functions 1200 - 1220) Special Education Programs Pre-K Remedial and Supplemental Programs K-12 Remedial and Supplemental Programs Pre-K Adult/Continuing Education Programs CTE Programs						
Special Education Programs (Functions 1200 - 1220) Special Education Programs Pre-K Remedial and Supplemental Programs K-12 Remedial and Supplemental Programs Pre-K Adult/Continuing Education Programs CTE Programs				WARRANCE TO THE PARTY OF THE PA		ACCOUNT TO THE PARTY OF THE PAR
Special Education Programs Pre-K Remedial and Supplemental Programs K-1.2 Remedial and Supplemental Programs Pre-K Adult/Continuing Education Programs CTE Programs						0 0
Remedial and Supplemental Programs K-1.2 Remedial and Supplemental Programs Pre-K Adult/Continuing Education Programs CTE Programs						
Remedial and Supplemental Programs Adult/Continuing Education Programs CTE Programs					Approximation	9 0
Abury.Continuing concation Programs CTE Programs						0
C.I.E. Programs						
Special Section December 1						0
Summer School Programs						0
Giffed Programs						0
100						0
Bilingual Programs						o
						0
Pre-K Programs - Private Tuition						0
332 Regular K-12 Programs Private Tuition						0
333 Special Education Programs K-12 Private Tuition			many property of the second se			0
Special Education Programs Pre-K Tuition						0
335 Remedial/Supplemental Programs K-12 Private Tuition 1914						0
F						0
Adult/Continuing Education Programs Private Tuition						0
338 CTE Programs Private Tuition						0
Interscholastic Programs Private Tuition						0
Summer School Programs Private Tuition						0
Gifted Programs Private Tuition						0
Bilingual Programs Private Tuition			-			0 0
343 Truants Alternative/Opt Ed Programs Private Tuition	•	c		0	c	

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

	<	a	O	٥	ш	Щ	<u>ග</u>	Η		٦	×	_
-			(100)	(200)	(300)	(400)	(200)	(009)	(2004)	(800)	(006)	
8	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
345 8	345 SUPPORT SERVICES (TP)	2000			THE REAL PROPERTY.							
346	Support Services - Pupil	2200										
347	Attendance & Social Work Services	2110									Đ	0
348	Guidance Services	2120									0	0
349	Health Services	2130					The state of the s				0	0
320	Psychological Services	2140			Wassessessessessessessessessessessessesse	-					0	0
351	Speech Pathology & Audiology Services	2150				*					0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190							1870		0	0
353	Total Support Services - Pupil	2100		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	8	0	0	0	0	0	0	0	o	0
329	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300								SHIPT IN		
360	Board of Education Services	2310			49,952						49,952	C
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	234,165	0	0	0	0	0	234,165	236,950
366	Support Services - School Administration	2400									7.0	
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
370	Support Services - Business	2500										A HISTORY
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	
375	Pupil Transportation Services	2550					The state of the s				0	
376	Food Services	2560										
377	Internal Services	2570							C		0	
3/8	Total Support Services - Business	2500		0	9	0		2				2
379	Support Services - Central	2500			THE REAL PROPERTY.							•
8	Direction of Central Support Services	2610									0	0 0
8	Planning, Research, Development & Evaluation Services	0797					AND THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLU				o	0
8	niormation	2020									0	0
38	Start Services	2660				***************************************					0	0
Š Š	Taral Guessing Services	2600		0	0	o	0	0	0	0	0	0
388	Other Sunnert Service (Decreibe & Benitte)	2900									0	0
387	Total Support Services	2000		0	234,165	0	0	0	0	o	234,165	236,950
388	COMMUNITY SERVICES (TF)	3000									0	0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										Name of Street
390	Payments to Other Dist & Govt Units (in-State)											The state of the s
391	Payments for Regular Programs	4110									0	0
392	Payments for Special Education Programs	4120									0 (0 0
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	0
392	Payments for Community College Programs	41/0									0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4150			c						9 0	0
200	otal Payments to other ups as soor units (in-state)	4210									C	C
900	Payments for Regular Programs - Lumon	4220										
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
401	Payments for CTE Programs - Tuition	4240									o	0
402	Payments for Community College Programs - Tuition	4270						8			0	0
	0											

JAL	
) ACTL	
UDGET TO	
URES DISBURSED/EXPENDITURES, I	THE YEAR ENDING JUNE 30, 2022
STATEMENT OF EXPENDITU	FOR

	A	В	ပ	۵	ш	L	ဗ	Ŧ.		7	¥	7
-	Description (Emer Whole Dollars)	ţ	(100)	(200)	(300) Purchased	(400) Supplies &	(200)	(009)	(700) Non-Capitalized	(800) Termination	(906)	
7		#	Salaries	Employee Benefits		Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
403		4280								100	0	0
404	ő	4290									0	0 0
405		4200						0				0 6
406	Payments for Regular Programs - Transfers	4310									o c	0
100		0250										0
400	Dayments for CTE Programs - Transfers	4340									0	0
410		4370									0	0
411		4380									0	0
412		4390									0	0
413		4300			0			0			0	0
414	ed.	4400									0	0
415	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
416	DEBT SERVICES (TF)	2000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110									0	0
419		5120									0	0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
421		5140									0	0
422		5150									0	0
423	Total Debt Services - Interest on Short-Term Debt	2100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	2300										
425	(Lease/Purchase Principal Retired) 11										0	0
426		2400									0	0
427	Total Debt Services	2000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	9009										0
429			0	0	234,165	0	0	0	0	0	234,165	236,950
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	20									29,865	
2	Of the bondainon & catery clinin (tooch							S SOUTH BANK				
432										No. of Concession, Name of Street, or other Persons, Name of Street, or ot		1
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS						The State of the last					
435	Facilities Acquisition & Construction Services	2530									0	0
436	Operation & Maintenance of Plant Services	2540									0	0
437		2500	0	0	0	0	0	0	2	0		
438		2900							c	•		
439	Total Support Services	2000	0	0	0	0	2	•	•	0	0	
440	2	4000										
441	ш	4110									0 (0
442		4120									0 1	0
443	ш	4190						3			0 0	
444		4000						0			9	
445	DEBT SERVICES (FP&S)	2000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110							H A III		0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
449	Total Debt Service - Interest on Short-Term Debt	2100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	2200									0	0
		29 5300									59	•
451								S			0 0	0 0
452		2000						5				
453	2	0009		The second			•			c	6	
454	. 1		9	0	0	0		5		2		
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	S									3,156	

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.

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.

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.

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:

Description	Years
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.

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.

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.

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.

NOTE 3 - FUND BALANCE REPORTING (Continued)

	Generally Ac	cepted Acco	unting Princi	ples		Regulat	ory Basis
Fund	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	-	-	-	-	2,439,555	-	2,439,555
Maintenance							
Debt Services	-	365,108	7-1	-	-	-	365,108
Transportation	-	523,232	-	-	-	-	523,232
Municipal Retirement/	-	328,041	-	-	-	-	328,041
Social Security							
Capital Projects	-	2,045,189	21	-	-	2,045,189	-
Working Cash	=	-	Ψ.	=	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.

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.

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	 348,200
	\$ 7,335,493

Certificates of deposit consist of the following:

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

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.

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

NOTE 5 - CHANGES IN GENERAL FIXED ASSETS

	Jı	Balance uly 1, 2021	A	dditions	Dele	etions	_Ju	Balance ne 30, 2022
Non Depreciable:								
Land	\$	434,100	\$	-	\$	-	\$	434,100
Depreciable:								
Improvements Other than		1079229						4.046.000
Buildings	\$	1,346,070	\$	-	\$	_		1,346,070
Permanent Buildings		19,920,344		-		Ξ.		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	\$	216,640	\$	-	\$	26,590,667
Accumulated Depreciation		12,117,525	\$	757,809	\$			12,875,334
Book Value	\$	14,256,502					\$	13,715,333

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.

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		4.5510	4.7282	4.6667
				

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.

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.

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.

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	75
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.

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).

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

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	I1	nterest		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		\$	3,765,800	\$	36,518	\$	3,802,318

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.

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.

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

CAMEDULE OF AD VALOREM TAX RECEIPTS Taxes Received 7.1.2.1 thru Prior Levines) Taxes Received (from 10.20 thru 20.21 thru) Taxes Received (from 10.20 thru 20.21 thru) Taxes Received (from 20.22 thru 20.21 thru 20.21 thru) Taxes Received (from 20.22 thru 20.21			9	ی	ם	ш	
Description (Enter Whole Dollars) Taxes Received (1 round) Estimated Taxes (1 round) Estimated Taxes (1 round) The 2021 Levy) The 2021 Lev	Ţ	SCHEDULE OF AD VALOREM TAX RECEIPTS					
Educational (Column B - C) (Column B		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)	Estima
Educational 4,936,995 2,523,288 2,413,707 4,594,525 2,07 Operations & Maintenance 1,208,644 619,971 588,673 1,128,874 5.00 Operations & Maintenance 1,618,694 831,516 787,178 1,514,064 68 Transportation 421,794 222,250 199,544 4,64,683 18 Municipal Retirement 1,887,64 88,900 99,864 1,514,064 68 Municipal Retirement 0 42,179 222,250 199,544 404,683 18 Municipal Retirement 0 42,472 28,747 77,335 3 Working Cash 104 42,475 28,747 77,335 3 Fire Prevention & Safety 130,737 82,733 48,04 150,644 6 Area Vocational Construction 0 130,737 82,733 48,040 150,644 7 Special Education 0 0 161,873 7 Summer School 0 0 161,873	1				(Column B - C)		(Column E - C)
Operations & Maintenance 1,208,644 619,971 588,673 1,128,874 50 Operations & Maintenance 1,618,694 831,516 787,178 1,124,064 68 Debt Services ** 421,794 222,250 199,544 404,683 18 Transportation 188,764 88,900 99,864 404,683 18 Municipal Retirement 188,764 88,900 99,864 161,873 7 Working Cash 100 42,472 28,747 17,335 3 Working Cash 100 124,457 139,791 10 Fire Prevention & Safety 130,737 82,733 48,004 15,007 10 Special Education 696,213 660,232 35,981 1,202,183 54 Area Vocational Construction 0 0 0 0 150,644 0 Social Security/Medicare Only 188,764 88,900 99,864 161,873 7 Summer School 0 0 0 0 0	7	Educational	4,936,995	2,523,288	2,413,707	4,594,525	2,071,237
Debt Services ** 1,618,694 831,516 787,178 1,514,064 688 Transportation 421,794 222,250 199,544 404,683 18 Municipal Retirement 188,764 88,900 99,864 161,873 18 Aunicipal Retirement 0 0 0 161,873 77 Aunicipal Retirement 0 0 0 0 161,873 77 Aunicipal Retirement 0 0 0 0 0 0 0 0 Aunicipal Retirement 0 </td <td>2</td> <td>Operations & Maintenance</td> <td>1,208,644</td> <td>176,619</td> <td>588,673</td> <td>1,128,874</td> <td>208'803</td>	2	Operations & Maintenance	1,208,644	176,619	588,673	1,128,874	208'803
Transportation 421,794 222,256 199,544 404,683 18 Municipal Retirement 188,764 88,900 99,864 161,873 77 Capital Improvements 0 0 0 0 0 77,335 77 Working Cash Tort Immunity 70,219 42,472 28,747 77,335 33 Fire Prevention & Safety 1,892 1,047 845 1,907 10 Leasing Levy 130,737 82,733 48,004 150,644 6 Special Education 696,213 660,232 35,981 1,202,183 54 Area Vocational Construction 0 99,864 161,873 7 Social Security/Medicare Only 188,764 88,900 99,864 161,873 7 Summer School 0 10,123 0 18,433 7 Other (Describe & Itemize) 10,123 5,295,589 4,442,198 9,642,465 4,33	(0	Debt Services **	1,618,694	831,516	787,178	1,514,064	682,548
Municipal Retirement 188,764 88,900 99,864 161,873 7 Capital Improvements 0	1	Transportation	421,794	222,250	199,544	404,683	182,433
Capital Improvements 0 0 0 0 28,747 77,335 3 Working Cash Working Cash Working Cash Acking Cash Acking Cash Acking Cash Acking Cash Working Cash Acking	00	Municipal Retirement	188,764	88,900	99,864		72,973
working Cash 71,219 42,472 28,747 77,335 3 Tort Immunity 1,892 1,24,157 139,791 226,071 10 Fire Prevention & Safety 1,892 1,047 845 1,907 10 Fire Prevention & Safety 1,30,737 82,733 48,004 150,644 6 Leasing Levy 5pctal Education 660,232 35,981 1,202,183 54 Area Vocational Construction 0 0 0 1,202,183 7 Social Security/Medicare Only 188,764 88,900 99,864 161,873 7 Summer School 0 10,123 0 18,433 10,123 10,123 10,123 4,442,198 9,642,465 4,34	6	Capital Improvements	0		0		0
Tort Immunity Tort Immunity 124,157 139,791 226,071 10 Fire Prevention & Safety 1,892 1,047 845 1,907 1,907 Leasing Levy 130,737 82,733 48,004 150,644 6 Special Education 0 0 1,202,183 54 Area Vocational Construction 0 0 161,873 7 Social Security/Medicare Only 188,764 88,900 99,864 161,873 7 Summer School 0 0 18,433 7 Other (Describe & Itemize) 10,123 0,442,198 9,642,465 4,34	0	Working Cash	71,219	42,472	28,747	77,335	34,863
Fire Prevention & Safety 1,892 1,047 845 1,907 Leasing Levy 130,737 82,733 48,004 150,644 6 Leasing Levy 5 pecial Education 660,232 35,981 1,202,183 54 Area Vocational Construction 0 0 0 99,864 161,873 7 Social Security/Medicare Only 0 0 99,864 161,873 7 Summer School 0 0 18,433 7 Other (Describe & Itemize) 10,123 6,442,198 9,642,465 4,33	-	Tort Immunity	263,948	124,157	139,791	226,071	101,914
Leasing Levy Leasing Levy RS,733 RS,733 48,004 150,644 6 Special Education Special Education 666,213 660,232 35,981 1,202,183 54 Area Vocational Construction 0 0 0 0 161,873 54 Social Security/Medicare Only 0 0 0 0 161,873 7 Summer School 0 0 0 18,433 7 Other (Describe & Itemize) 0 18,433 9,642,465 4,34	2	Fire Prevention & Safety	1,892	1,047	845	1,907	860
Special Education Eg6,213 660,232 35,981 1,202,183 54 Area Vocational Construction 0 0 0 161,873 7 Social Security/Medicare Only 0 0 0 18,433 7 Summer School Other (Describe & Itemize) 10,123 10,123 0 18,433 4,342,198 9,642,465 4,34 Totals Totals 10,123 10,124 10,124 10,124 10,124 10,124 10,124<	3	Leasing Levy	130,737	82,733	48,004	150,644	116,79
Area Vocational Construction 0 0 0 0 161,873 7 Social Security/Medicare Only Social Security/Medicare Only 0 99,864 161,873 7 Summer School 0 0 18,433 10,123 0 18,433 18,434 Totals 10 totals 5,295,589 4,442,198 9,642,465 4,34	4	Special Education	696,213	660,232	35,981		541,951
Social Security/Medicare Only 188,764 88,900 99,864 161,873 7 Summer School 0 0 0 18,433 10,123 0 18,433 4,442,198 9,642,465 4,43	5	Area Vocational Construction	0		0		0
Summer School 0 0 18,433 10,123 10,123 0 18,433 4,342,198 9,642,465 4,34	9	Social Security/Medicare Only	188,764	88,900	99,864	AND THE PROPERTY OF THE PROPER	72,973
Other (Describe & Itemize) 10,123 10,123 0 18,433 Totals 4,442,198 4,442,198 9,642,465 4,34	7	Summer School	0		0	***************************************	0
Totals 9,737,787 5,295,589 4,442,198 9,642,465	ω	Other (Describe & Itemize)	10,123	10,123	0	18,433	8,310
	တ	Totals	9,737,787	5,295,589	4,442,198	9,642,465	4,346,876

Reference should be made to auditor's report regarding this information.
51-084-0160-26 NBCUSD16 AFR2022

		1)							
•	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	\$v.v.vicous			
3 CORPORATE	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)	OTES (CPPRT)								
_	RT Notes					0				
5 TAX ANTICIP	TAX ANTICIPATION WARRANTS (TAW)									
	al Fund				- Concession of the Concession	0 1				
-	Operations & Maintenance Fund						-7			
-	Debt Services - Construction		DISCONDING CONTRACTOR			0				
-	Debt Services - Working Cash					0 6				
10 Debt Servi	Debt Services - Refunding Bonds		SUSSESSES			0 6				
+	Iransportation Fund				ACCOUNT OF THE PROPERTY OF THE					
_	Municipal Retrement/Social Security Fund					0				
	Other - (Describe & Remize)			***************************************		0	1			
	VS		0	0	0	0				
	TAX ANTICIPATION NOTES (TAN)									
	al Fund					0				
18 Operation	Operations & Maintenance Fund					0				
	Fire Prevention & Safety Fund					0				
20 Other - (D	Other - (Describe & Itemize)					0				
21 Total TANS			0	0	0	0				
22 TEACHERS'/	TEACHERS/EMPLOYEES' ORDERS (T/EO)									
	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)	n Funds)				0				
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25 Total (All Funds)	Funds)					0				
$\overline{}$	OTHER SHORT-TERM BORROWING									
27 Total Other	Total Other Short-Term Borrowing (Describe & Itemize)					0				
3 8	SCHEDULE OF LONG-TERM DEBT									
72						issued	-	Retired	Section 2 section 2	Amount to be Provided
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2021	July 1, 2021 thru June 30, 2022	(Described and Itemize)	July 1, 2021 thru June 30, 2022	June 30, 2022	for Payment on Long- Term Debt
31 General Obli	General Obligation Bonds 2018	03/01/18	688,100	Т				240,800	0	AAAAAAAA AAAAAAAAAAAAAAAAAAAAAAAAAAAAA
32 General Obli	General Obligation Bonds 2020	10/19/21	5,154,600	m	5,154,600			1,388,800	3,765,800	3,400,692
33									0	
34					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		WANTED THE		0	
35									0 0	
36						**************************************			0 0	
3/						- Annanananananananananananananananananan	-		0	
39			\$ and a second		ANDORRO AND				0	
40									0	шилдерериялия принципальный пр
41			E TANAN DE PROPERTIE DE PROPERT		***************************************		(Amenocares/adocatetti)		0	***************************************
42							***************************************			
43			Nour set, the control of the control	200000000000000000000000000000000000000	***************************************		- Announce of the Control of the Con	Monthermanian	5 0	
444										
45			With the state of	- Control of the Cont				- ALMANDA MARKALLA LA	0	
47					- Proposition and the second decreases the second s			a de la constanta de la consta	0	
48									0	
49	орд цанован основникальна положения при		5,842,700		5,395,400	0	0	1,629,600	3,765,800	3,400,692
	Each type of debt issued must be identified separately with the amount: Working Cash Flund Ronde	t: 4. Fire Prevent, Safe	:: 4. Fire Prevent: Safety. Environmental and Energy Bonds	ev Bonds	7. GASB 87 Leases			10. Other		
		5. Tort Judgment Bonds	spuc		8. Other			11. Other		
		e. Building Bonds			o. Other					***************************************

4,250

11,557

15,807

15,807

Schedule of Restricted Local Tax Levies and Selected Revenues Sources

Page 27

17	ocileume of Re	Schedule of Restricted Local Lax Levies and Selected Ne Schedule of Tort Immunity Expenditures	nity Expenditures	veliues Soulces			
	A B C D E	ш	9	Ξ	-	ſ	×
_	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES	KCES					
	Description (Enter Whole Dollars)	Account No	Tort Immunity	Special Education	Area Vocational Construction	School Facility Occupation Taxes	Driver Educa
4 6.	Cash Basis Fund Balance as of July 1, 2021		82,263	0	0		
4	$\overline{}$						
5	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	263,948	696,213			
ဖ	Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	82	0		5,018	
1	Drivers' Education Fees	10-1970					
∞	-	30 or 60-1983				812,409	
0	-	10 or 20-3370					
9	Other Receipts (Describe & Itemize)	1	0	0		0	
7	1 Sale of Bonds	10, 20, 40 or 60-7200		0			
+	2 Total Receipts		264,030	696,213	a	817,427	
Ë	13 DISBURSEMENTS:						
4	14 Instruction	10 or 50-1000		696,213			
-	┞-	20 or 60-2530				0	
16	_	80	234,165				
17	0						
18	8 Debt Services - Interest on Long-Term Debt	30-5200				0	
	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300				0	
	4	30 5400				0	
8 2	4	20-2400				0	
7						0	
22	1	1	324 AGC	806.313	c		
7	4		234,103	030,413		2 200 C	
24	4 Ending Cash Basis Fund Balance as of June 30, 2022		112,128	0)		
2	25 Reserved Cash Balance	714					
56	6 Unreserved Cash Balance	730	112,128	0	0	D	
9	SCHEDULE OF TORT IMMUNITY EXPENDITURES *						
10		The state of the s					
n	Yes No X	S 10/9-103?					
က	1 If yes, list in the aggregate the following:	Total Claims Payments:	234,165				
က	32	Total Reserve Remaining:	112,128				
m	34 In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.	ollar amount for each category.					
3	35 Expenditures:						
က	36 Workers' Compensation Act and/or Workers' Occupational Disease Act		41,579				
37	7 Unemployment Insurance Act		15,566				
က	38 Insurance (Regular or Self-Insurance)		112,828				
က	39 Risk Management and Claims Service		1,000				
4	40 Judgments/Settlements		0				
4	41 Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction		13,240				
4	42 Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)		0				
4	43 Legal Services		49,952				
4	44 Principal and Interest on Tort Bonds		0				
4	45 Other -Explain on Itemization 44 tab		0				
4.	46 Total						
47	.7 G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0		OK				
T		(90) bend vitanment to Toda of Land	rear the year				

15,807

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

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

49

ESTIMATED INDIRECT COST DATA

Page 41

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

ESTIMATED INDIRECT COST RATE DATA SECTION I Financial Data To Assist Indirect Cost Rate Determ Source document for the computation of the Indirect Co ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the except include all amounts paid to or for other employees within example, if a district received funding for a Title I dert, all salaries are classified as direct costs in the function listed. Support Services - Direct Costs (1-2000) and (5-200 Direction of Business Support Services (1-2510) and (5-200 Direction and Maintenance of Plant Services (1, 2, and Fload Services (1-250) and (5-2520) Operation and Maintenance of Plant Services (1, 2, and Fload Services (1-250) and (5-250) Staff Services (1-260) and (5-250) Data Processing Services (1-260) and (5-260) Staff Services (1-260) and (5-260) Staff Services (1-260) and (5-260) Staff Services (1-260) and (5-260)	the disbursements/expenditures over with specific federal grant prior with specific federal grant prior when determining if	included within the following functiongrams in the same capacity as tho in that function must be included. It is a Single Audit is Restricted Program Restricted Dogram	ng functions charged directly it is those charged to and reinfuded. Include any benefits and 40,078 40,078 14,337 32,019 Program Direct Costs	ination at Rate is found in the "Expenditures" tob.) and file 11, enter the disbursements/expenditures included within the following functions charged directly to and relimbursed from federal grant programs. Also, ion of line 11, enter the disbursements/expenditures included within the following functions charged directly to and relimbursed from federal grant programs. For 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 scalaries 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 scalaries 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 scalaries 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 scalaries for the scalari	grant programs. Also, grant programs. For n or to persons whose Direct Costs 6,147,038
	the disbursements/expenditure: the disbursements/expenditure: fork with specific federal grant pile I clerks performing like duties in modities when determining if	included within the following regrams in the same capacity in that function must be included a Single Audit is Restricted P Restricted P	ing functions charged directly it as those charged to and rein luded. Include any benefits and 40,078 40,078 14,337 32,019 Program Direct Costs	to and reimbursed from federal in the same federal indomination the same federal indomination to the same federal indirect Costs	grant programs. Also, grant programs. For n or to persons whose Direct Costs 6,147,038
	"Expenditures" tab.) the disbursements/expenditures onk with specific federal grant pie I clerks performing like duties in condities when determining if	s included within the following regrams in the same capacity in that function must be included a Single Audit is Restricted P	ing functions charged directly as those charged to and rein luded. Include any benefits an 40,078 14,337 32,019 32,019 Direct Costs	to and reimbursed from federal Indursed from the same federal gind/or purchased services paid on Unrestricted Proplement Costs	l grant programs. Also, grant programs. For on or to persons whose Direct Costs 6,147,038
	the disbursements/expenditures rate, the disbursements/expenditure fork with specific federal grant pile I clerks performing like duties in modifiles when determining if Function	is included within the followingrams in the same capacity in that function must be included a Single Audit is Restricted P Restricted P	ng functions charged directly as those charged to and rein luded. Include any benefits an 40,078 40,078 14,337 32,019 Program Direct Costs	to and reimbursed from federal and bursed from the same federal and/or purchased services paid on Unrestricted Prog	grant programs. Also, grant programs. For n or to persons whose Direct Costs 6,147,038
R 33	mmodities when determining if	a Single Audit is Restricted P	irect (Unrestricted Pro	led C
2 2 2	mmodities when determining if	a Single Audit is Restricted P	irect (Unrestricted Prol	led C
32.33	mmodities when determining if	a Single Audit is Restricted P	irect (Unrestricted Prol	led C
28.23	mmodities when determining if	a Single Audit is Restricted P	irect (Unrestricted Pro	ect
32.23	mmodities when determining if	a Single Audit is Restricted P Indirect Costs	irect (Unrestricted Pro	et
22 23	mmodities when determining it is modified when determining it is the property of the property	a Single Audit is Restricted P Indirect Costs	irect (Unrestricted Prol	털
	Function	Restricted P	irect (Unrestricted Prol Indirect Costs	ed
	Function	Restricted P	irect (Unrestricted Prol Indirect Costs	g
	Function	Restricted P	irect (Unrestricted Pro	ect
	Function	Restricted P	irect	Unrestricted Pro	ect 0
_	Function	Restricted P	irect (Unrestricted Proj	ect C
1	Function	Indirect Costs	Direct Costs	Indirect Costs	6,147,038
18			000		b,147,038
19 Instruction	1000		6,147,038		
20 Support Services:			204 520		384 538
\perp	2100		632,620		632,620
22 Instructional Staff	2300		553,133		553,133
2.2 Septembly Admin.	2400		621,977		621,977
ă	WATER THE TAXABLE				
_	2510	0	0	0	0
-	2520	265,378	0	265,378	0
28 Oper. & Maint. Plant Services	2540		1,173,268	1,133,190	40,070
29 Pupil Transportation	2550		774,205		74,477
30 Food Services	0957	4	120,555	c	0
_	2570	9	9		
32 Central:	7610		0		0
+	2620		0		0
1	2630		0		0
32 Information services	2640	0	0	0	0
+	7992	0	0	0	0
38 Other:	2900		69		69
	3000		5,433		5,433
40 Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)	40}	016 336	10 601 308	1 398 568	9.558.118
41 Total		S/S/S/S	1	etes hetristeerel	
43		Total Indirect Costs:		Total Indirect Costs:	1,398,568
44		Total Direct Costs:	2 49%	= 14.63%	

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

7		SCHEDULE INSTRUCTIONS	No		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.			(50) (60) (70) (90) Total	Municipal Retirement/ Capital Projects Working Cash Tort & Safety Social Security		0		0	0		0 0		(50) (60) (70) (80) Total	Municipal Retirement/ Capital Projects Working Cash Tort & Safety Social Security	0	374,657	9		529 %	20,615		0	0	0
ш	SCHEDULE - FY 2022	re completing	Yes	must be completed	INKS ARE BROKEN, THE AF		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.	(30) (40)	Debt Services Transportation							0	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.	(30) (40)	Debt Services Transportation										
		ictions befor	I CARES, X	S", this schedule	INTO THE AFR. IF THE LI	and ARP REVENUE	Section A is for revenue recognized in FY 2022 reported on the FY 203 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS (expenditures reported in the prior year FY 2020 and/or FY 2021 AFR.	(10) (20)	Operations & Maintenance							0 0	Section B is for revenue recognized in FY EXPENDITURES claimed on July 1, 2021, the reported in the FY 2022 AFR.	(10) (20)	Operations & Maintenance		374,657				8,675	20,615			
٥	'pu	nstru	ve/expend s in FY 20	ı is "ΥΕ	SCHEDULE	d AR	Section A is EXPENDITU expenditure		Acct #	4998	4998			4998	4998	Ü	Section B is EXPENDITU		Acct #	4998	4998	4998	4998	4998	4210	4210	4998	4998	n 4998
	CARES. CRRSA. and ARP	Please read schedule instructions before completing.	-	If the	6 PLEASE DO NOT REMOVE AND REINSERT THIS S	$\overline{}$	Revenue Section A	0 0	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	-	_	_	Other CARES Act Revenue (not accounted for above) (Describe on Itemization 15 tab)	Other CRRSA Revenue (not accounted for above) (Describe on Itemization 16 rab)		18 Total Revenue Section A		00	21 Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	23 ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)				27 ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO)	_	29 ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	30 ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS)	_	32 CODE: BG, AP, FS) Other CARES Act Revenue (not accounted for above) (Describe on Itemization

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

100 control between the state of the state												
Parallel four force from the manufacture of the force from the from the force from the from the force from t	Other CRRSA Revenue (not accounted for above) (Describe on Itemia 34 (1944)	_									1	
Second S	orther ARP Revenue (not accounted for above) (Describe on Itemizal											0
Section C: Reconciliation for Revenue Account 4998 - Total Revenue Company Compa	-	-									** ***	0
Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue Review of the July 1, 2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures to use below. ESSER I EXPENDITURES (CRRSA) Solution assistance and an expension of the July 2, 2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures to use below. ESSER I EXPENDITURES (CRRSA) Solution assistance and an expension of the July 2, 2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures to use below. ESSER I EXPENDITURES (CRRSA) Solution assistance and an expension of the July 2, 2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures to use below. ESSER I EXPENDITURES (CRRSA) Solution assistance and an expension of the July 2, 2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures and an expension of the July 2, 2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures and an expension of the July 2, 2021 through June 30, 2022 FRIS Expenditures reports may assist may be a signal of the July 2, 2021 through June 30, 2022 FRIS Expenditures reports may assist may be a signal of the July 2, 2021 through June 30, 2022 FRIS Expenditures reports may assist may be a signal of the July 2, 2021 through June 30, 2022 FRIS Expenditures reports may assist may be a signal of the July 2, 2021 through June 3, 2022 FRIS Expenditures reports may assist may be a signal of the July 2, 2021 through June 3, 2022 FRIS Expenditures reports may assist may be a signal of the July 2, 2021 through June 3, 2022 FRIS Expenditures reports may assist may be a signal of the July 2, 2021 through June 3, 2022 FRIS Expenditures reports may assist may be a signal of through July 2, 2021 through July 2, 2021 through July 2, 2021 through July 2, 2022 FRIS Expenditures reports may assist may be a signal of through July 2, 2022 through July 2,	Total Revenue Section B		403,947	0		0	0	0		0		403,947
Part 2: CARES, CRRSA, and ARP EXPENDITURES 0	Revenue Section C: Reconcilia	tion for Re	evenue Ac	count 499	8 - Total R	evenue						
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. ESSERI EXPENDITURES (CARES) Late the section and section for the control of the con		4998	374,657	0		0	0	0		0		374,657
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. ESSER I EXPENDITURES (CARES) ESSER I EXPENDITURES (CARES) 1. List here as even determine the previous reports may be a consistent of the property of the pr	Total Other Federal Revenue from Revenue Tab	4998	374,657	0		0	0	0				374,657
Part 2: CARES, CRRSA, and ARP EXPENDITURES Review of the July 1, 2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures to use below. Expenditure Section A: Expenditure Section B: Expenditure Section B	Difference (must equal 0)		0	0		0	0	0				5 6
Review of the July 1, 2021 through June 30, 2022 RIS Expenditures reports may assist in determining the expenditures to use below. Expenditure Section A: ESSER I EXPENDITURES (CARES) Spinites Provides and Expenditure Section A: Expenditure Section B: EXPENDITURES (CARES)		NO.	χ		OK	OK	Ж			¥	ž	
ESSER I EXPENDITURES (CARES) ESSER I EXPENDITURES (CARES) ESSER I EXPENDITURES (CARES) ESSER I EXPENDITURES (CARES) EL Lat the social expenditures bereate services at 2000 and 2000 below. FINALTION I. Lat the social expenditures for the function at 1000 and 2000 below. FINALTION I. Lat the social expenditures for the function at 1000 and 2000 below. ESSER I EXPENDITURES (CARES) ESSER	Part 2: CARES, CRRSA	, and A	RP EXP		JRES							
ESSER EXPENDITURES (CARES) Solution Composition		ine 30, 202.	FRIS Expe	nditures rep	orts may ass	ist in deter	mining the	expenditures	s to use be	low.		
ESSER EXPENDITURES (CARES) Salaries Professional Companies Pr								DISBURSEMENTS-				
List the rotation conditions for the function 1000 below interest and 2000 below interest and 2000 below (these support statutor that benefities and conditions 2540, 2540, 8, 2540 below (these as support statutors and 2000 below (these as support the support statutors and 2000 below (these as support statutors and 2000 bel				(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other		(800) Termination Benefits	(900) Total Expenditures
1. List the broad account of the specific responditures for the Functions 1000 and 2000 below (three regions of 2000 below (three	100											
Total total Expenditures for the femiliar foundations 2350, 2350, 2350, 2350, 2350 plow (these regional transformations 2350, 2350, 2350, 2350 plow (these regional transformations 2350, 2350, 2350, 2350, 2350 plow (these regional transformations 2350, 2350, 2350, 2350 plow (these regional transformations are also included in familiar social formations 3000 above). Total technique production and control formations 3000 above) 2350 plow (these standards are also included in familiar social formations) and 2000 above). Total Technology (the technology restrictions) 2350 plow (these standards are also included in familiar social familiar familiar social familiar familiar social familiar familiar social familiar fami	MIR	nd 2000 below										
2. List the specific expenditures in Functions 2330, 2340, 8 2360 below (these representatives in Functions 2330, 2340, 8 2360 below (these representatives in Functions 2330, 2340, 8 2360 below (these representatives in Functions 2330, 2340, 8 2360 below (these representatives in Functions 2330, 2340, 8 2360 below (these representatives are also included in Functions 2330, 2340, 8 2360 below (these representatives are also included in functions 2330, 2340, 8 2360 below (these representatives are also included in all Expenditure Section Bs: 1. List the steal coverage of the specific of the s		1000										0
2. List the specific expenditures in Functions. 2530, 2540, & 2550 below (these rependitures in Function 2000 above) Frailist Acquisition and controlled in Function 2000 above) Frailist Acquisition and controlled in Function 2000 above) Substitute Acquisition and controlled in Function 2000 above) Translation of a substitute Service (Total) Substitute Acquisition and controlled in Service (Total) ESSER II EXPENDITURES (CRRSA) ESSER II EXPENDITURES (CRRSA) Functional Expenditures in Functions 2000 and 2000 below (these acquisition acquisition and 2000 below (these acquisition acquisit		2000										
Securition Securities Sec	The same of	. 2560 below (these above)										M,
3. List the texpenditures are largered traces from the sevent and sevent an		2530				•						,
3. List the transition gas generates in Functions 2000 & 2000 below (three carbon below (three carbon below (three carbon below) (thr		2540										o c
3. List the technology expenses in Functions: 1000 & 2000 below (these separations 2000 below (these control of 2000 contr		2560						The second second		The second second		
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 2000 1000 252,2501 2500 2000 25,2502 2500 25,050 25	List the technology expenses in Functions: 1000 & 2 expenditures are also included in Functions 1000 & expenditures.	00 below (these 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 2000 100	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMEN (Included in Function 1000)	- Anna										
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, PURCHASE SERVICES, PURCHASE SERVICES, PURCHASE SERVICES, PURCHASE SERVICES, PURCHASE SERVICES (CRRSA) Technology T												
ESSER II EXPENDITURES (CRRSA) (100) (200) (300) (400) (500) (700) (800) ESSER II EXPENDITURES (CRRSA) ESSER II EXPENDITURES (CRRSA) ESSER II EXPENDITURES (CRRSA) Salaries Benefits Salaries Benefits Services Materials Capital Outlay Other Benefits Requipment Benefits 1. Ust the total expenditures for the Functions 1000 and 2000 below Instruction Total Expenditures 1. Ust the total expenditures 1000 0			24			0	0	0		0		0
ESSER EXPENDITURES (CRRSA) (100) (1					Marin Contract			—DISBURSEMENTS				
FUNCTION FUNCTION				(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
1. List the total expenditures for the Functions 1000 below 12,364 2,261 0 262,891 0 0 0 SUPPORT SERVICES Total Expenditures 2000 0 0 0 26,300 9,126 0 0 0 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these 25,000 25,000 25,000 0												
INSTRUCTION Total Expenditures		nd 2000 below	The state of the s	011					0			278,116
Support services for all expenditures in Functions: 2530, 2540, & 2560 below (these		2000		14,3					0		Series Series	35,426
000	SUPPORT SERVICES Total Expenditures	0007										
And Annual Principal in European 2017 Should in European 2017 Should	2. Ust the specific expenditures in Functions: 2530, 2540,	2 2560 below (thes										

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

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A control between or floatened to the control of			2				c			0			0
2 According to burnth and the production of	74		2530										0
A cut the beaution ground was a contribution of the beaution and a contribution and a	75		2540		0		Б						
1 is the inclusions of programme and the inclusions 1000 \$2000 state of the inclusions 1000 state of the	76		2560		0		0						
2 State the profession and control to the contr	2											The Course	8 1 1/2 1 1/8
The expectation and according to the part of the par		3. List the technology expenses in Functions: 1000 & 2000 below	v (these										
Commonwer and an account of the product of the pr	78		ive).										
Part	1	_	1000										5
VIOLAT TORNINGON PRINCIPACE STATEMENT 1889 1875 18	8	_											35,426
Expenditure Section Continues and the benefit of	8	_	2000					26,300					
Expenditure Section C:		-	Total				0	26,300	9,126		0		35,426
Expenditure Section C:	8	_	Technology					_					
CGER EXPENDITURES (CARES) Salavies Employee Puritised Copial Octobs Copial Octob	82				£1		September		DICOLIDECTAGNIC				
1. List that total coparations to the foundation STSD, 2540, it 2550 fellow these sources are sold included in function 2000 above) 2. List the total coparations in functions CSSD, 2540, it 2550 fellow these sold included in function 2000 above) 2. List the specific coparations in function 2000 above) 2. List the specific coparations in function 2000 above) 2. List the specific coparation in function 2000 above) 3. List the stochage represents in function 2000 above) 3. List the stochage represents in function 2000 above) 3. List the stochage represents in function 2000 above) 3. List the stochage represents in function 2000 above) 4. List the colar improvement in function 2000 and 2000 below these sold in function 2000 and 2000 below 2000 and 2000 below 2000 and 2000 below 2000 and 2000 below 2000 and 20	8 8				(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay		(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
1. Let the treated approximators for the functions 1000 and 3000 below (these accounts of the functions 1000 and 3000 below (these accounts of the functions 1000 and 3000 below (these accounts of the functions 1000 & 2000 below (these accounts of the functions 1000 & 2000 below (these accounts of the functions 1000 & 2000 below (these accounts of the functions 1000 & 2000 below (these accounts of the functions 1000 & 2000 below (these accounts of the functions 1000 & 2000 below (these accounts of the functions 1000 & 2000 below (these accounts of the functions 1000 & 2000 below (these accounts of the functions 1000 & 2000 below (these accounts of the functions 1000 & 2000 below (these accounts of the functions 1000 & 2000 below (these accounts of the functions 1000 & 2000 below (these accounts of the functions 1000 & 2000 below (these accounts of the functions 1000 and 2000 below (these accounts of the functions 1000 and 2000 below (these accounts of the functions 1000 and 2000 below (these accounts of the functions 1000 and 2000 below (these accounts of the functions 1000 and 2000 below (these accounts of the functions 1000 and 2000 below (these accounts of the functions 1000 and 2000 below (these accounts of the functions 1000 and 2000 below (these accounts of the functions 2000 accounts (the functions 2000 accounts of the functions 2000 accounts of the functions 2000 accounts of the functions 2000 accounts (the functions 2000 accounts of the functions 2000 accounts (the functions 2000 accounts of the functions 2000 accounts (the functions 2000 a	88	State of the Party											
State Stat	3 6		below						STATE OF STREET				,
2. Let the special residence 230, 250, 250, 250, 250, 250, 250, 250, 25	8	MCTBI	1000										0
2. Let the specific capenolitares in Familiarian State and included in formations 2300 2400 to 2300 below (Proce acquainters are also included in Familiarian State (1992) 3. State the specific capenolitarian of controlled in Familiarian State (1994) 3. Let the specific capenolitarian of controlled in Familiarian State (1994) 3. Let the specific capenolitarian of controlled in Familiarian State (1994) 3. Let the specific capenolitarian of the specific capenolitarian of controlled in Familiarian State (1994) 3. Let the specific capenolitarian of controlled in Familiarian State (1994) 3. Let the specific capenolitarian of controlled in Familiarian State (1994) 3. Let the capenolitarian of controlled in Familiarian State (1994) 3. Let the capenolitarian of controlled in Familiarian State (1994) 3. Let the capenolitarian of controlled in Familiarian State (1994) 3. Let the capenolitarian of controlled in Familiarian State (1994) 3. Let the capenolitarian of controlled in Familiarian State (1994) 3. Let the capenolitarian of controlled in Familiarian State (1994) 3. Let the capenolitarian of controlled in Familiarian State (1994) 3. Let the capenolitarian of controlled in Familiarian State (1994) 3. Let the capenolitarian of controlled in Familiarian State (1994) 3. Let the capenolitarian of controlled in Familiarian State (1994) 3. Let the capenolitarian of controlled in Familian State (1994) 3. Let the capenolitarian of controlled State (1994) 3. Let the capenolitari	8		2000				ja ja						0
Second continued as a facility of the function 2000 above) 2500 25	B		plow (thece						ST KOZETO				
Setting to Application and Construction Services (rotal) 2550 2560	9	1000											
7-00 SENIOR RAMPITALMED OF PLANT SENIORS (Total) 7-00 SENIOR SENIORS (SENIOR) 7-00 SENIORS AND SENIORS SENIORS (CRESA) 7-00 SENIORS SENIORS (CRESA) 7-00 SENIORS SENIORS (CRESA) 7-00 SENIORS (SENIOR) 7-00 SENIORS (SENIOR) 7-00 SENIORS (SENIOR) 7-00 SENIORS SENIORS (SENIOR) 7-00 SENIORS (SENIORS) 7-00 SENIORS (SENI	92		2530										0 0
State the reduction of properties are also included in Functions 2000 below (these are also included in Functions 2000 and 2000 below (these are also included in Functions 2000 and 2000 below (these are also included in Functions 2000 and 2000 below (these are also included in Functions 2000 and 2000 below (these are also included in Functions 2000 and 2000 below (these are also included in Functions 2000 and 2000 below (these are also included in Functions 2000 and 2000 below (these are also included in Functions 2000 and 2000 below (these are also included in Functions 2000 above) 2500 2500 and 2000 below (these are also included in Functions 2000 above) 2500 and 2000 below (these are also included in Functions 2000 above) 2500 and 2000 below (these are also included in Functions 2000 above) 2500 and 2000 below (these are also included in Functions 2000 above) 2500 and 2000 below (these are also included in Functions 2000 above) 2500 and 2000 below (these are also included in Functions 2000 above) 2500 and 2000 below (these are also included in Functions 2000 above) 2500 and 2000 below (these are also included in Functions 2000 above) 2500 and 2000 below (these are also included in Functions 2000 above) 2500 and 2000 below (these are also included in Functions 2000 above) 2500 and 2000 below (these are also included in Functions 2000 above) 2500 and 2000 below (these are also included in Functions 2000 above) 2500 and 2000 below (these are also included in Functions 2000 above) 2500 and 2000 above) 2500 and 2000 and 2000 above 2500 and 2000 above 2500 above 250	8		2540										. 0
3. List the technology expenses in Functions: 2000 & 2000 below (these expenditures are also included in Nations 2000 above). TECHNOLOGY REALTHOUGH SENULISE SENULISE, PURCHASE SENULISE, COUNTY TECHNOLOGY REALTHOUGH SENULISE SENULISE, PURCHASE SENUCISE, COUNTY TECHNOLOGY REALTHOUGH SENULISE, PURCHASE SENUCISE, Total SECULISE, PURCHASE SENUCISE, Total SECULISE, PURCHASE SENUCISE, TOTAL TECHNOLOGY REALTHOUGH SENULISE, PURCHASE SENUCISE, PURCHASE SENUCISE, TOTAL TECHNOLOGY REALTH SENULISE, TOTAL TECHNOLOGY	9		2560										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 2000 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 2000 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, Total Control of Function 2000 Technology Functions 2000 Technology Fu	ဗ		w (these ove).										
Trechelotory expensions services, Equipment 2000 1		TECHNOL											0
Trichulous in supple services, Station Stati	97	. 1											
TOTAL TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, PURCHASE SERVICES, PURCHASE SERVICES, PURCHASE SERVICES, PURCHASE SERVICES, PURCHASE SERVICES, PURCHASE SUPPLIES, PURCHASE CRRSA) Care a particular and control of purchased subject of the functions 1000 and 2000 below (Heree a capproint services (Total) (2500 2500 below (Heree a	86		2000										
Expenditure Section D: Care Expenditure Section D: Care	66		Total					0	0		0		0
CATECH EXPENDITURES (CRRSA) Gator Gato	1 8								DICTI IDCCARCAT		St. Park		
1. List the total expenditures for the Functions 1000 and 2000 below 1. List the total expenditures for the Functions 1000 and 2000 below 1. List the total expenditures for the Functions 1000 and 2000 2. List the specific expenditures are also included in Function 2000 above) 2. List the specific expenditures are also included in Function 2000 above) Redities Acquisition and Construction Services (Total) 2. Second Production Services (Total) 2. List the technology expenses in Functions: 1000 & 2000 below (these 3. List the technology expenses in Functions: 1000 & 2000 below (these	99				(100) Salaries	(200) Employee			(500) Capital Outlay		(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
### Functions 1000 and 2000 below ### 2500 below ### 2500 below (these ### 1000 ### 2500 below (these #### 2500 below (these	9												
15 for the Functions 2,000 and 2,000 above) 1000 100	2												
1000 2000 2000 2000 2000 2000 2000 2000	10	11	o perow				_						0
### Particles: 2530, 2540, & 2560 below (these included in Function 2000 above) Services (Total)	9)6 INSTRUCTION Total Expenditures	1000										0
included in Function 2000 above) included in Function 2000 above) services (Total) 7 SERV	유	SUPPORT SERVICES Total Expenditures	2000					- 			100		
d Construction Services (Total) 2530 AANCE OF PLANT SERVICES (Total) 2540 2560 2560 2560 2560 2560 2560 2560 2560 2560	= =	List the specific expenditures in Functions: 2530, 2540, & 2560 b expenditures are also included in Function 2000 above)	below (these										
VANCE OF PLANT SERVICES (Total) 2560 256	- =	Facilities Acou	L				1					The state of	5 6
bology expenses in Functions; 1000 & 2000 below (the	=	11 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										. 0
	FF.	12 FOOD SERVICES (Total)	87										
	_	3. List the technology expenses in Functions: 1000 & 2000 belo	ow (these										
				۰									

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

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

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

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	A	В	ပ	D	Ш	ш,	၅	I	_	7	¥	ر
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT [Included in Function 1000]	1000										0
116	TECHNOLOGY-RELATED SUPPLES, PURCHASE SERVICES, EQUIPMENT FICHNOLOGY-RELATED 2000)	2000										0
117	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Enactions)	Total				0	0	0		0		0
118								DISBURSEMENTS				
120	ESSER III EXPENDITURES (ARP)			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
122		Call Market										
123	 List the total expenditures for the Functions 1000 and 2000 below 	low		and the	The state of		10001	3002		0		68,511
124	124 INSTRUCTION Total Expenditures	1000		44,577	7777				10.000			234,212
125	125 SUPPORT SERVICES Total Expenditures	2000		154,579	11,343	017/47						
127	List the specific expenditures in Functions, 2330, 2540, 8, 2560 below (these expenditures are also included in Function 2000 above)	w (these										
128	8 Facilities Acquisition and Construction Services (Total)	2530		0		0						0
129	9 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		0		0	30,07		10,000			40,078
130	130 FOOD SERVICES (Total)	2560	10 To	11,534	2,803	0	0	o		0		14,337
1 5	3. List the technology expenses in Functions: 1000 & 2000 below (these	these 1.										
761	TECHNO											3,026
133		TRACE						3,026				
134	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 4 (Included in Function 2000)	2000				24,210						24,210
135		Total				24,210	0	3,026		0		27,236
136								Three			The same of	
138	CRRSA Child Nutrition (CRRSA)			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
140	100											
141	1. List the total expenditures for the Functions 1000 and 2000 below	How							*			c
142	12 INSTRUCTION Total Expenditures	1000		0		0						8 675
143	\$3 SUPPORT SERVICES Total Expenditures	2000		0		0	8,6/5					Cinto
<u>+</u>	2. List the s	ow (these		PARTER PAR	STATE OF THE PARTY	No. of Line						
145	45 expenditures are also included in Function 2000 above)							0		0		0
146	6 Facilities Acquisition and Construction Services (Total)	2530				5 6						0
147	4 / OPERATION & MAINTENANCE OF PLANT SERVICES (TOTAL) FOOD SERVICES (Total)	2560	THE PERSON NAMED IN	0			0 8,675			0 0		8,675
149												
150		(mese										
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	1000				J	0	0		0		0
4 -	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	2000					0	0		0		0
2	152 (Included in Function 2000)											

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

	A	В	ပ	О	Э	ш	ŋ	Ŧ	-	7	¥	,
153	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			,	0	0	0		0		0
154								DISBURSEMENTS	2			
155 156 157	ARP Child Nutrition (ARP)			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
158		holms										
159	List the total expenditures for the Functions 1000 and 2000 below	1000			lo	0	0	0	6	0		0
160	INSTRUCTION TOTAL EXPENDITURES	2000			0	0	0 20,615		0	0		20,615
20	2. List the s	elow (these	意大学の		1000							
163	expenditures are also included in Function 2000 above)	8				C	-	-	10	0 0		0
164	4 Facilities Acquisition and Construction Services (Total)	2530				D C	0 0		0	0	0	0
16		2540				0 0			0	0	0	20,615
166	FOOD SERVICES (Total)	2580										
2 8	List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	w (these ove).										
2	TECHNO						A					0
169		1000					0	5	51			
170	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	2000					0	0	0	J	ol	0
54	Of Infolded in Function 2009) TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, TOTAL TECHNOLOGY included in all Expenditure 1 Functions)	Total Technology				0	0	0		0		0
172						THE REAL PROPERTY.		Nichilocentent	1			
173				(1001)	(200)	(300)	(400)	(500)	(009)	(200)		(006)
7	ARP IDEA (ARP)			Salaries	Employee Benefits	e Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	l Termination Benefits	Total Expenditures
178	FUNCTION			Sell - New								
1	1. Ust the total expenditure	0 below	100				The state of the s					
178	INSTRU	1000						500				
17	179 SUPPORT SERVICES Total Expenditures	2000	No.									
ă	List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)	below (these										
2 5	2.1	2530	H Cont									9
183	Pacilities Acquisition and Construction of Pacilities (Total)	2540										0 0
18	184 FOOD SERVICES (Total)	2560										
3	ń	ow (these										
186		dana						_				0
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 37 (Included in Function 1000)	1000				453	+					
188		2000										5
1 6		Total Technology				0	0	0		0		0
19	190 Expenditure Section I:							DISBURSEMENTS	NTS			
191				(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)
- L	51-084-0160-26 NBCUSD16 AFR2022		Reference sh	Reference should be made to auditor's report regarding this information.	auditor's repo	ort regarding this	information.					

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

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			Salaries	Employee	Purchased	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Benefits	Expenditures
193	- Indiana	1	NAME AND ADDRESS OF	Delicino	-						
195 1. List the total expenditures for the Functions 1000 and 2000 below	pelow										
196 INSTRUCTION Total Expenditures	1000										
197 SUPPORT SERVICES Total Expenditures	2000										
							STATE OF THE PARTY OF	THE REAL PROPERTY.			
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these	low (these										
199 expenditures are also included in Function Zuvu above)	ß.			The second second							c
200 Facilities Acquisition and Construction Services (Total)	2530										
201 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	Service Servic									» c
202 FOOD SERVICES (Total)	2560										
m	v (these	The state of									
204 expenditures are also included in Functions 1000 & 2000 above).	we).				04.70 FOR						
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	1000										0
TECHNOLOGY SELVIES SLIBBLIES BLIBCHASE SERVICES, FOLIPMENT											0
1eChNoticiat-Hebrieb Surrines, Functions Services, Equipment 206 (Included in Function 2000)	2000										
	Total Technology				0	0	0		0		0
Functions)											
208 Expenditure Section J:					26 - C. - 10 - 10 - 10 - 10 - 10 - 10 - 10 -		-DISBURSEMENTS-				
CURES (Coronavirus State and Local Fiscal Recovery Funds)			(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
212 FUNCTION					The state of the s						
1. Ust the total expenditure	below						R. S. S. T. C.				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
INSTRU	1000					To the state of th					0
215 SUPPORT SERVICES Total Expenditures	2000										
2 List the smooth eventuality as in Functions 2530, 2540, 8,2560 below (these	elow (these		1 4 1 1 E								
217 expenditures are also included in Function 2000 above)											
218 Facilities Acquisition and Construction Services (Total)	2530										5 6
219 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	CKE CO									D
220 FOOD SERVICES (Total)	2560									Sife line	
eń	w (these	- 1 52 DE									
222 expenditures are also included in Functions 1000 & 2000 above).	ove).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	1000										0
	2000										0
224 (Included in Function 2000)											
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure 225 Functions)	Total Technology				0	0	0		0		0
226 Expenditure Section K:							DISBURSEMENTS	Terrain Section			
Other CARES Act Expenditures (not accounted for above)			(100) Salaries	(200) Employee	(300) Purchased Services	(400) Supplies & Materials	(S00) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
230 FUNCTION	Designation of the last		1000000								
1. List the total expenditure	below (The State of			1 1 1 CON E			
232 INSTRUCTION Total Expenditures	1000										

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

20 Communication and continuous													
10 2 1 2 2 2 2 2 2 2 2	PC2		1			The second second			A THE PARTY OF THE PARTY OF	A COLUMN		The Part of the	
220 Control and an extension of the control and a second position of the control	0	unctions: 2530, 2540, & 2560 beil cluded in Function 2000 above)	ow (these			A STANSON		The second second					
258 Constructional participation 259 Constructional participation 259 Constructional participation 250 Con	236 Facilities Acquisition and Construction Ser	vices (Total)	2530										
2.02 State between the features (2008 & 2000 bloom (Pace) 2.02 State between the features (2008 bloom (Pace) 2.02 State between the fe		ERVICES (Total)	2540										
1 1 1 1 1 1 1 1 1 1	238 FOOD SERVICES (Total)		2560										
Composed is fractional and any analysis statistics, statistics and any analysis statistics and any any		in Functions: 1000 & 2000 below	these										
The control of the		THE STORY OF											
Controllers Control		ASE SERVICES, EQUITMENT	1000										
Comparison of the particular		ASE SERVICES, EQUIPMENT	2000										
Expenditure Section L: Commission Comm		LES, PURCHASE SERVICES, luded in all Expenditure	Total Technology				0	0	0		0		
245 Other CRRSA Expenditures (not accounted for above)		Section L:											
24.0 1. Lie the broad leavest for the functions 1.000	11000	ures (not accounted			(100)	(200) Employee	(300) Purchased	(400) Supplies &	(500)	(600)	(700) Non-Capitalized	(800) Termination	(900) Total
2.66 1. His the beal separations (100 and 2000 below 2000 per					Salaries	Benefits	Services	Materials			Equipment	Benefits	Expenditures
250 interactions for the function 100 and 2000 251 support stands beneficiaries for the function 100 and 2000 252 support stands beneficiaries as a following property and the function 2000 above) 253 construction and contractions according to a part at the function 2000 above) 254 contraction according to a part at the function 2000 above) 255 construction according to a part at the function 2000 above) 255 construction according to a part at the function 2000 above) 255 construction according to a part at the function 2000 above) 255 construction according to a part at the function 2000 above) 255 construction according to a part at the function 2000 above) 255 construction according to a part at the function 2000 above) 255 construction 2000 above) 255 constructi		UNCTION											5
250 Street Care Part Street Care Par		for the Functions 1000 and 2000 to	elow										0
2.55 Surveyor Stavious treat increases and increases a	250 INSTRUCTION Total Expenditures		2000		114								0
2. List the specific exposibilities in Surdicioner, 2530, 2540,			2000										
255 Separationary and canaction at the size of montholed in function 2000 above) 2500		Functions: 2530, 2540, & 2560 bel	ow (these										
State because and constructions services (Total) 2520	253	rcluded in Function 2000 above)	STATE OF STA							N. C. D.		H.	
2500 Services (Paul) 2540 2550	254 Facilities Acquisition and Construction Se	rvices (Total)	2530										
3. List the stool regression in Functions 2000 above 2500	255 OPERATION & MAINTENANCE OF PLANT	SERVICES (Total)	2540	100									0
3. Let the technology expenses in Functions; 2000 & 2000 below (these expenditures are about included in Functions; 2000 below). TECHNOLOGY-RELATES SIPPLIES, PURILY SERVICES, EQUIPMENT 2000 TECHNOLOGY-RELATES SIPPLIES, PURILY SERVICES, EQUIPMENT Total Expenditure Section M: EXPANDITURE SECTION M: CHART EXPENDING TOTAL TOTAL TECHNOLOGY-RELATES SIPPLIES, EQUIPMENT TOTAL TECHNOLOGY-RELATES TOTAL TECHNOLOGY-RELATES SIPPLIES, EQUIPMENT TOTAL TOTAL TECHNOLOGY-RELATES SIPPLIES, EQUIPMENT TOTAL TOTAL TECHNOLOGY-RELATES SIPPLIES, EQUIPMENT TOTAL TOT	256 FOOD SERVICES (Total)		2560	ĺ									
TECHNOLOGY HEALTHS SERVICES, EQUIPMENT 1000 1		in Functions: 1000 & 2000 below	(these										
Total Technology Full Alpha Espirition 2000 Total Technology Tot		led in Functions 1000 & 2000 abox	e).										
TrechNot Corketa/Aris Superus, Putriciaes Services, Equipment 2000 TrechNot Corketa/Aris Superus, Putriciaes Services, Equipment Technotocy-Reta/Aris Superus, Putriciaes Technotocy Technotocy-Reta/Aris Superus, Putriciaes Technotocy-Reta/Aris Services Technotocy-Reta/Ar		IASE SERVICES, EQUIPMENT	1000										
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, Train Total Technology		IASE SERVICES, EQUIPMENT	2000										0
Company Comp		UES, PURCHASE SERVICES, cluded in all Expenditure	Total Technology				0		0		0		0
Other ARP Expenditures (not accounted for above) (100) (200) (300) (400) (500) (700) (800) 1. List the total expenditures for the Functions 1000 and 2000 below (these expenditures for the Functions 2530, 2540, & 2550 below (these expenditures are also included in Function 2000 above) 2540 (500) (600) (700) (80	ranctions	Section M:											
Other ARP Expenditures (not accounted for above) Capial Courtes Capial Capia									DISBURSEMENTS				1
End of the continues	1000	es (not accounted for	1000		(100)	(200)	(300)	(400)	(200)	(009)	(700) Non-Capitalized	(800) Termination	Total
1. List the total expenditures for the Functions 1000 and 2000 below 1. List the total expenditures for the Functions 1000 and 2000 below 1. List the specific expenditures for the Functions 2000 2. List the specific expenditures in Functions 2030, 2540, & 2560 below (these expenditures are also included in Function 2000 above) Facilities Acquisition and Construction Services (Total) 2. Second the specific expenditures are also included in Function 2000 above) Facilities Acquisition and Construction Services (Total) 2. Second the specific expenditures are also included in Function 2000 above) Facilities Acquisition and Construction Services (Total) 2. Second the specific expenditures are also included in Function 2000 above) Facilities Acquisition and Construction Services (Total) 2. Second the specific expenditures are also included in Function 2000 above) Facilities Acquisition and Construction Services (Total) 2. Second the specific expenditures are also included in Function 2000 above) Facilities Acquisition and Construction Services (Total) 2. Second the specific expenditures are also included in Function 2000 above) Facilities Acquisition and Construction Services (Total) 2. Second the specific expenditures are also included in Function 2000 above) Facilities Acquisition and Construction Services (Total) 2. Second the specific expenditures for the function 2000 above and the function 2000 above are also included in Function 2000 above and the function 2000 above are also included in Function 2000 above ar		(e)			Salaries	Employee Benefits	Services	Materials	Capital Outlay	Other	Equipment	Benefits	Expenditures
1. List the total expenditures for the Functions 1000 and 2000 below 1.000 SupPort SERVICES Total Expenditures 2000 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) 2530 Facilities Acquisition and Construction Services (Total) 2540 OPERATION & MAINTENANCE OF PLANT SERVICES (Total) 2540 FOOD SERVICES (Total) 2560		UNCTION											
INSTRUCTION Total Expenditures		for the Functions 1000 and 2000	pelow										
SupPoRT SERVICES Total Expenditures 2. Ust the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) Facilities Acquisition and Construction Services (Total) 2530 PROD SERVICES (Total) 2540 PROD SERVICES (Total) 2550	INSTRU		1000	Section 18									
2. Ust the specific expenditures in Functions. 2530, 2540, & 2550 below (these expenditures are also included in Function 2000 above) Facilities Acquisition and Construction Services (Total) OPERATION & MAINTENANCE OF PLANT SERVICES (Total) 2540 FOOD SERVICES (Total) 2550	269 SUPPORT SERVICES Total Expenditures		2000										
Facilities Acquisition and Construction Services (Total) 2530 OPERATION & MAINTENANCE OF PLANT SERVICES (Total) 2540 FOOD SERVICES (Total) 2560		Functions: 2530, 2540, & 2560 be prefuded in Function 2000 above	low (these										
ARGUINGES ACQUISTOON AND CONTRUCTION TO A TOTAL		Total Control of the	2530										0
FOOD SERVICES (Total)	273 OPERATION & MAINTENANCE OF PLANT	SERVICES (Total)	2540									The State of the S	0
	274 FOOD SERVICES (Total)		2560	STATE OF THE PARTY									0

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

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

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

L	٧	В	ပ	۵	Ш	ш	တ	Ŧ	-		¥	1
27	List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	(these re).										
27	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 277 (Included in Function 1000)	1000										0
27	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 278 (Included in Function 2000)	2000										0
27	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure 279 Functions)	Total Technology				0	0	0		0		0
ñ	280										ı	
Ñ	281 Expenditure Section N:							DISBURSEMENTS-	\$			
ଧାରା ଓ	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)			(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
ijč	296 FINCTION				The second secon							
ijč	MOTHINGTON	1000		57,541	4,788	0	281,272	3,026	0	0		346,627
ء اه	200 instruction	2000		152,579	17,345	24,210	85,668	9,126	10,000	0		298,928
م إد	201 Secretary American and Construction Services (Total)	2530		0	0	0	0	0	0	0		0
4 č	ODEDATION & MAINTENANCE OF DIANT SERVICES (Total)	2540		0	0	0	30,078	0	10,000	0		40,078
۷ <u>۲</u>	200 coon growings (Table)	2560		11,534	2,803	0	29,290	0	0	0		43,627
۱ آڏ	290 FOOD SERVICES (1988) TOTAL EXPENDITURES						The state of the s			Functions 10	Functions 1000 & 2000 total 645,555	645,555
1 (4	THE REAL PROPERTY.											
Č	Expenditure Section O:								1000		HERM	
١١٥		100		1				——DISBURSEMENTS	2			
57	295 IOIAL IECHNOLOGI			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(906)
	EXPENDITURES (from all CARES,			Calarine	Employee	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
Š	CRRSA, & ARP funds)			Calibipo	Benefits	Services	Materials			Equipment	Benetits	expenditures
101												
	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, 298 EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				24,210	26,300	12,152		0		62,662
1												

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16 STATISTICAL SECTION FISCAL YEAR ENDED JUNE 30, 2022

	A	В	ပ	٥	Е	u.	ŋ	I		7	_	×
	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION	AND DEPRE	SCIATION									
~	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2021	Add: Additions July 1, 2021 thru June 30, 2022	Less: Deletions July 1, 2021 thru June 30, 2022	Cost Ending June 30, 2022	Life In Years	Accumlated Depreciation Beginning July 1, 2021	Add: Depreciation Allowable July 1, 2021 thru June 30, 2022	Less: Depreciation Deletions July 1, 2021 thru June 30, 2022	Dep 1	Accumulated Depreciation Ending June 30, 2022
2 0	Minds of act 9 Distriction Transcribe	210				0						0
4		077										
5	Non-Depreciable Land	122	434,100			434,100	i II					c
ဖ	-	222				0	23					
1	Buildings	230										7 755 030
. ∞	Permanent Buildings	231	19,920,344			19,920,344	11	7,358,421	398,407			070,001,1
6	+	232				0	8					
10		240	1,346,070			1,346,070	8	966,713	42,430			1,009,143
7	8	250					-					1 0/3 955
12	10 Yr Schedule	251	2,170,587			2,170,587	2	1,909,085				מוש ששור כ
13	3 5 Yr Schedule	752	2,502,926	216,640		2,719,566	in In	1,883,306	282,202			2,103,300
4	L	253				0	m					
15	Construction in Progress	260				3						20 200 01
16	Total Capital Assets	200	26,374,027	216,640	0	26,590,667	. 11	12,117,525	757,80	The state of the s	0	12,675,334
17	Non-Capitalized Equipment	200) [a all		0 000			
18	Allowable Depreciation								508/15/			

e 5		ТВ	С	D	Е	Page 59
1	A			P)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATION		FERRES HIS
1		ESTIMATED OPERATING EXPENSE		is completed for school districts only.		
1						Amount
l	Fund	Sheet, Row		ACCOUNT NO - TITLE		
١			OP	ERATING EXPENSE PER PUPIL		
	EXPENDITURES: ED	Expenditures 16-24, L116		Total Expenditures	\$	9,602,164
	O&M	Expenditures 16-24, L155		Total Expenditures		1,441,60
	DS	Expenditures 16-24, L178		Total Expenditures		1,690,54
	TR MR/SS	Expenditures 16-24, L214 Expenditures 16-24, L292		Total Expenditures Total Expenditures		395,61
	TORT	Expenditures 16-24, L422		Total Expenditures		234,16
					Total Expenditures 5	14,269,92
	LESS RECEIPTS/REVENUES OR DIS	BURSEMENTS/EXPENDITURES NOT APPLICABLE	TO THE REGULAR K-	12 PROGRAM:		
	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	5	
	TR	Revenues 10-15, L47, Col F Revenues 10-15, L48, Col F	1421 1422	Summer Sch - Transp. Fees from Pupils or Parents (in State) Summer Sch - Transp. Fees from Other Districts (in State)		
_	TR TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		
	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		
1	TR	Revenues 10-15, L52, Col F Revenues 10-15, L56, Col F	1432 1442	CTE - Transp Fees from Other Districts (In State) Special Ed - Transp Fees from Other Districts (In State)		
5	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		
;	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		
3	TR TR	Revenues 10-15, L61, Col F Revenues 10-15, L62, Col F	1453 1454	Adult - Transp Fees from Other Sources (In State) Adult - Transp Fees from Other Sources (Out of State)		
	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		
)	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		
	O&M-TR O&M-TR	Revenues 10-15, L213, Col D,F Revenues 10-15, L214, Col D,F	4600 4605	Fed - Spec Education - Preschool Flow-Through Fed - Spec Education - Preschool Discretionary		
	O&M-TR O&M	Revenues 10-15, L224, Col D, Revenues 10-15, L224, Col D	4810	Federal - Adult Education		242.04
ŀ	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs		212,94
5	ED	Expenditures 16-24, L9, Col K - (G+I) Expenditures 16-24, L11, Col K - (G+I)	1225 1275	Special Education Programs Pre-K Remedial and Supplemental Programs Pre-K		
3 7		Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		
8	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		28,45
9	ED ED	Expenditures 16-24, L20, Col K Expenditures 16-24, L21, Col K	1910 1911	Pre-K Programs - Private Tuition Regular K-12 Programs - Private Tuition		7,1
	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		
2	ED	Expenditures 16-24, L23, Coi K	1913	Special Education Programs Pre-K - Tuition		
3 4		Expenditures 16-24, L24, Col K Expenditures 16-24, L25, Col K	1914 1915	Remedial/Supplemental Programs K-12 - Private Tultion Remedial/Supplemental Programs Pre-K - Private Tultion		
5		Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		U)
6	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tultion		3
7		Expenditures 16-24, L28, Col K Expenditures 16-24, L29, Col K	1918 1919	Interscholastic Programs - Private Tuition Summer School Programs - Private Tuition		
8		Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		
Ö	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		
12		Expenditures 16-24, L32, Col K Expenditures 16-24, L77, Col K - (G+I)	1922 3000	Truants Alternative/Optional Ed Progms - Private Tuition Community Services		5,14
3		Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		883,25
54	ED	Expenditures 16-24, L116, Col G	*	Capital Outlay		122,24
	ED O&M	Expenditures 16-24, L116, Col I Expenditures 16-24, L134, Col K - (G+I)	3000	Non-Capitalized Equipment Community Services		
	0&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		40,68
	0&M	Expenditures 16-24, L155, Col G		Capital Outlay		344,48
	O&M DS	Expenditures 16-24, L155, Col I Expenditures 16-24, L164, Col K	4000	Non-Capitalized Equipment Payments to Other Dist & Govt Units		
	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		1,629,60
32	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		
	TR	Expenditures 16-24, L200, Col K Expenditures 16-24, L210, Col K	4000 5300	Total Payments to Other Govt Units Debt Service - Payments of Principal on Long-Term Debt		
	TR TR	Expenditures 16-24, L214, Col G	×	Capital Outlay		217,69
	TR	Expenditures 16-24, L214, Col I	-5.	Non-Capitalized Equipment		
	MR/SS	Expenditures 16-24, L220, Col K Expenditures 16-24, L222, Col K	1125 1225	Pre-K Programs Special Education Programs - Pre-K		
	MR/SS MR/SS	Expenditures 16-24, L224, Col K Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		2,70
	MR/SS	Expenditures 16-24, L228, Col K Expenditures 16-24, L277, Col K	1600 3000	Summer School Programs Community Services		21
	MR/SS MR/SS	Expenditures 16-24, L277, Col K Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units		
72	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125	Pre-K Programs		
	Tort	Expenditures 16-24, L320, Col K - (G+i) Expenditures 16-24, L322, Col K - (G+i)	1225 1275	Special Education Programs Pre-K Remedial and Supplemental Programs Pre-K		
	Tort Tort	Expenditures 16-24, L322, Col K - (G+I)	1300	Adult/Continuing Education Programs		
78	Tort	Expenditures 16-24, L326, Coi K - (G+I)	1600	Summer School Programs		
	Tort	Expenditures 16-24, L331, Col K Expenditures 16-24, L332, Col K	1910 1911	Pre-K Programs - Private Tuition Regular K-12 Programs - Private Tuition		
	Tort Tort	Expenditures 16-24, L332, Col K Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition		
ź	2 Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition		
	Tort	Expenditures 16-24, L335, Col K Expenditures 16-24, L336, Col K	1914 1915	Remedial/Supplemental Programs K-12 - Private Tuition Remedial/Supplemental Programs Pre-K - Private Tuition		
	Tort Tort	Expenditures 16-24, L336, Col K Expenditures 16-24, L337, Col K	1916			
(3 Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition		-
	Tort	Expenditures 16-24, L339, Col K	1918 1919			
	3 Tort 9 Tort	Expenditures 16-24, L340, Col K Expenditures 16-24, L341, Col K	1920			
) Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition		
'	Tort	Expenditures 16-24, L343, Col K	1922			
	2 Tort	Expenditures 16-24, L387, Col K - (G+I) Expenditures 16-24, L414, Col K	3000 4000			
	Tort Tort	Expenditures 16-24, L414, Col K Expenditures 16-24, L422, Col G	4000	Capital Outlay		
ļ	5 Tort	Expenditures 16-24, L422, Coi I	-	Non-Capitalized Equipment Total Deductions for OEPP Comp	station (Sum of Lines 19 - Or)	5 3,487,1
	6			Total Deductions for OEPP Compt Total Operating Expenses Regula		10,782,4
	7	4	Month ADA from As	erage Daily Attendance - Student Information System (SIS) in IWA	S-preliminary ADA 2021-2022	721
	9			Estimated OFP	P (Line 97 divided by Line 98)	5 14,944

A	В	С		E F	
	ESTIMATED OPERATING EXPENSE PE	R PUPIL (OEP	P)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)		
			is completed for school districts only.		
	Share Davis		ACCOUNT NO - TITLE	Amoun	ıt
Fund	Sheet, Row				<u></u>
		P	ER CAPITA TUITION CHARGE		
LESS OFFSETTING RECEIPTS/RE	VENUES:			150	
TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (in State)	\$	
TR	Revenues 10-15, L44, Col F	1413 1415	Regular - Transp Fees from Other Sources (In State) Regular - Transp Fees from Co-curricular Activities (In State)		
TR TR	Revenues 10-15, L45, Col F Revenues 10-15, L46, Col F	1415	Regular Transp Fees from Other Sources (Out of State)	-	1
TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (in State)		- 3
TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		3
TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		-
TR TR	Revenues 10-15, L55, Col F Revenues 10-15, L57, Col F	1441 1443	Special Ed - Transp Fees from Pupils or Parents (in State) Special Ed - Transp Fees from Other Sources (in State)		26,72
TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		- 336.3
ED	Revenues 10-15, L75, Col C	1600	Total Food Service		7,96
ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		41,99
ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		60,17
ED ED	Revenues 10-15, L89, Col C Revenues 10-15, L90, Col C	1819 1821	Rentals - Other (Describe & Itemize) Sales - Regular Textbooks		1,70
ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		
ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		
ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		3,05
ED-O&M-TR	Revenues 10-15, L100, Col C,D,F Revenues 10-15, L106, Col C,D,E,F,G	1940 1991	Services Provided Other Districts Payment from Other Districts		5,47
ED-O&M-DS-TR-MR/SS ED	Revenues 10-15, L106, Col C, D,E,F,G Revenues 10-15, L108, Col C	1991	Other Local Fees (Describe & Itemize)		2/4/
ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		33,69
ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		25,40
ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		9,08
ED COLLAND (CC	Revenues 10-15, L148, Col C Revenues 10-15, L149, Col C,D,G	3360 3365	State Free Lunch & Breakfast School Breakfast Initiative		9,00
ED-O&M-MR/SS ED-O&M	Revenues 10-15, L149, Col C,D,G Revenues 10-15, L150,Col C,D	3370	Driver Education		11,55
ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		297,36
ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		
ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy	-	
ED-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 10-15, L160, Col C,F,G Revenues 10-15, L162, Col C,D,F,G	3695 3766	Truant Alternative/Optional Education Chicago General Education Block Grant	,	
ED-O&M-TR-MR/SS	Revenues 10-15, £163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		51
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		
ED-TR	Revenues 10-15, L166, Col C,F	3815 3925	State Charter Schools		50,00
O&M ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L169, Col D Revenues 10-15, L170, Col C-G,J	3925	School Infrastructure - Maintenance Projects Other Restricted Revenue from State Sources		30,00
ED-OMM-DS-TR-MIN/SS-TOTE	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		
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		
ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V	-	482,61
ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		60,48
ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G Revenues 10-15, L211, Col C,D,F,G	4300 4400	Total Title I Total Title IV		8,05
ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		203,71
ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		
ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		
ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699 4700	Fed - Spec Education - IDEA - Other (Describe & Itemize) Total CTE - Perkins		
ED-O&M-MR/SS ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L223, Col C,D,G Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments		
ED DEWINDS-TR-WRYSS-TOTE	Revenues 10-15, L255, Col C	4901	Race to the Top		
ED-O&M-TR-MR/SS	Revenues 10-15, L256, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant	-	
ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		
ED-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 10-15, L258, Col C,F,G Revenues 10-15, L259, Col C,D,F,G	4909 4920	Title III - Language inst Program - Limited Eng (LIPLEP) McKinney Education for Homeless Children		
ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		
ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932	Title II - Teacher Quality		29,5
ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960	Federal Charter Schools		
ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981	State Assessment Grants Grant for State Assessments and Related Activities		-
ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G Revenues 10-15, L265, Col C,D;F,G	4982 4991	Grant for State Assessments and Related Activities Medicaid Matching Funds - Administrative Outreach		16,9
ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		12,6
ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		374,6
Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses	-	
ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds ** English Learning (Bilingual) Contributions from EBF Funds **		
ED-MR/SS	Revenues (Part of EBF Payment)	3300		***************************************	
ED-MR/SS			Total Deductions for PCTC Computation Line 104 through Line 193	\$	1,762,7
			Net Operating Expense for Tuition Computation (Line 97 minus Line 195)	-	9,019,6
A			Total Depreciation Allowance (from page 36, Line 18, Col I) Total Allowance for PCTC Computation (Line 196 plus Line 197)	1	9,777,4
	Q Max	th ADA from Av	erage Daily Attendance - Student information System (SIS) in IWAS-preliminary ADA 2021-2022		721.
	3 Mul	riori Italii Att	Total Estimated PCTC (Line 198 divided by Line 199)	• \$	13,551.
4				-	

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 204 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 Sangagmon County levy recapture.
- 2. AFR page 11; Account 1614; Educational Fund \$410 consists of miscellaneous food sales.
- 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 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
- 12 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
- Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)
- 13 GASB Statement No. 87; all leases (both operational and capital) should be reflected on this line.

PART A - FINDINGS

AUDITOR'S QUESTIONNAIRE

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

	1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested
11	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.
	 Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the Ilen imposed pursuant to the Illinois State Revenue Sharing Act [30 ILCS 115/12].
1	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
Emmunt.	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.
ł	
	13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by
şş	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].
	A STATE OF THE STA
PART E	3 - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the Illinois School Code [105 ILCS 5/1A-8].

	15. The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in
ęs	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
000000000	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 ISS <u>UES</u>
	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.
Х	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.
	please trieck and explain the reason(a) in the box below.
£*************************************	
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www.	

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

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

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

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

Date	e:

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)						Ş-
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

applicable.

- 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:	
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	4
	1
	1
	Profession of the Control of the Con

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

LMHN, LTD. CPA'S

LMHN, Ltd., CPA's

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

	ABCDEFGHIJKL	М
	FINANCIAL PROFILE INFORMATION	
1 2		1
3	Required to be completed for school districts only.	1
4	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)	
5 6	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)	
7	Tax Year 2021 Equalized Assessed Valuation (EAV): 211,875,708	
8	Operations & Transportation Combined Total Working Cash	
9	Educational Maintenance Transportation Combined Island	
10	Rate(s): 0.021685 + 0.005328 + 0.001910 = 0.028920 0.000365	1
11		
	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above.	
13	If the tax rate is zero, enter "0". B. Results of Operations *	
15	b. Results of Operations	1
	Disbursements/ Excess/ (Deficiency) Fund Balance Expenditures	
16 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,	
19	Transportation and Working Cash Funds.	
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 26 20	** The numbers shown are the sum of entries on page 26.	
20	1	
30	D. Long-Term Debt Check the applicable box for long-term debt allowance by type of district.	
31		
32	a. 6.9% for elementary and high school districts, 29,238,848	
33 34	X b. 13.8% for unit districts.	
35	Long-Term Debt Outstanding:	
37		
38	Outstanding:	
38	F 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		
45	Pending Litigation	
43 45 46 47	Material Decrease in EAV Material Decrease in Enrollment	
47	Material Increase/Decrease in Enrollment Adverse Arbitration Ruling	
49	Passage of Referendum	
50	Taxes Filed Under Protest	
51	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)	
52	Other Ongoing Concerns (Describe & Itemize)	
54		
55		
56		***************************************
57		********
59		
6		
6		

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4	⋖	l
Page,		

O HQIR		4 0.35 1.40	2 1 0.35	1.05	4 0.10 0.40	4 0.10 0.40	4 0.10 0.40	3.65 * RECOGNITION e al score
Z Z		Score Weight Value	Score Adjustment Weight	Value	Score Weight Value	Score Weight Value	Score Weight Value	Total Profile Score: Estimated 2023 Financial Profile Designation: RECOG Total Profile Score may change based on data provided on the Financial Profile Information page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.
ᆇ		Ratio 0.811 '	Ratio 1.106	6.694	Days 261.62	Percent 100.00	Percent 87.12	Total Profile Score: Estimated 2023 Financial Profile Designation: score may change based on data provided on the Financial lage 3 and by the timing of mandated categorical payments sted by ISBE.
Ξ		Total 8,756,990.00 10,802,864.00 0.00	Totai 11,949,609.00 10,802,864.00	0.00	Total 8,684,072.00 33,193.36	Total 0.00 5,208,328.65	Total 3,765,800.00 29,238,847.70	Total Profile Score: Estimated 2023 Financial Profile Designation: R Total Profile Score may change based on data provided on the Financial Profile Information page 3 and by the timing of mandated categorical payments. Final will be calculated by ISBE.
G FILE SUMMARY	site	ive)				tes		* Total Infor
F GESTIMATED FINANCIAL PROFILE SUMMARY	Financial Profile Website	Funds 10, 20, 40, 70 + (50 & 80 if negative) Funds 10, 20, 40, & 70, Minus Ennds 10, 8, 20	2 & 40 3, 40 & 70,	s 10 & 20	Funds 10, 20 40 & 70 Funds 10, 20, 40 divided by 360	Funds 10, 20 & 40 (85 x EAV) x Sum of Combined Tax Rates		
ESTIMAT		Funds 10, 20, 40, 70+ (Funds 10, 20, 40, & 70, Minne Ennds 11,& 20	Funds 10, 20 & 40 Funds 10, 20, 40 & 70,	Minus Funds 10 & 20	Funds 10, 20 40 & 70 Funds 10, 20, 40 divid	Funds 10, 20 & 40 (.85 x EAV) x Sum o		
Q	New Berlin CUSD 16 51084016026	nd Balance to Revenue Ratio: al Sum of Direct Revenue (PR, Cells CB1, D81, F81 & I81) al Sum of Direct Revenue (P), Cell CB, DB, R8 I8)	Cross and C:D73) 2: 2: 3: 4: 5: 6: 6: 7: 6: 7: 6: 7: 7: 7: 7	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) ssible Adjustment:	Days Cash on Hand: Total Sum of Cash & Investments (PS, Cell C4, D4, F4, 14 & C5, D5, F5 & I5) Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	ng Maximum Remaining: ad (P26, Cell F6-7 & F11) P3, Cell J7 and J10)	rgin Remaining: Cell H38) , Cell H32)	
0		1. Fund Balance to Revenue Ratio: Total Sum of Direct Revenue (P8, Cells C81, D81, F81 & I81) Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	, 2 5 5	Less: Operating Debt Pledged to Other Funds (P8, (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) Possible Adjustment:	 Days Cash on Hand: Total Sum of Cash & Investments (PS, Cell C4, D4, F4, 14 & C5, D Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & 117) 	 Percent of Short-Term Borrowing Maximum Remaining: Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11) EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) 	 Percent of Long-Term Debt Margin Remaining: Long-Term Debt Outstanding (P3, Cell H38) Total Long-Term Debt Allowed (P3, Cell H32) 	
1 A B	m 4 m ω r ω c		4 10 10 10 10 10 10 10 10 10 10 10 10 10	20 21 21			3 2 2 E	4 8 8 8 8 9 4 1

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 ly 1, 2021	ī	Receipts	Dis	bursements	Balance e 30, 2022
<u>ASSETS</u>	Ju	19 1, 2021		Accorpts		barbonierits	
Cash	\$	241,758	\$	300,457	\$	(286,720)	 255,495
LIABILITIES							E.
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	2,056
Class of 2017		3,144		-		-	3,144
Class of 2017		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		- 2			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
		748		,		-	748
Flags Flower Fund		69		162		(162)	69
		24,459		48,181		(42,874)	29,766
HS Football Fund		2,803		4,248		(3,289)	3,762
Greenhouse		661		8,037		(6,505)	2,193
HS Boys Baseball		4,860		6,008		(4,188)	6,680
HS Girls Softball		1,902		3,495		(4,454)	943
High School Fund		1,502		3,773		(1,151)	, .5

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			Balance
	July 1, 2021	Receipts	Disbursements	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	(H)	-	-	
Student Council	2,512	-	(261)	2,251
Thorton Ag Scholarship	983	-	-	983
HS Character Scholarship	-	1,200	(1,200)	17
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.

School Business Services Department (N-330) ILLINOIS STATE BOARD OF EDUCATION 100 North First Street

Springfield, IL 62777-0001

HMITATION OF ADMINISTRATIVE COSTS WORKSHEET					School Di	School District Name:	New Berlin CUSD 16	CUSD 16	***************************************
(Section 17-1.5 of the School Code)					RC	RCDT Number:	51084016026	9;	
		Actua	Actual Expenditures, Fiscal Year 2022	Fiscal Year 2	022	Budg	Budgeted Expenditures, Fiscal Year 2023	ures, Fiscal Ye	ar 2023
		(10)	(20)	(80)		(10)	(20)	(08)	
Description	Funct.	Educational	Operations & Maintenance Fund	Tort Fund	Total	Educational Fund	Operations & Maintenance Tort Fund Fund	Tort Fund	Total
1 Evanting Administration Samiras	2320	202,465		0	202,465	211,320			211,320
2. Executive Authinist and 100 vices	2330	2,348		0	2,348	2,508			2,508
2. Other Support Services - School Administration	2490	1,024		0	1,024	1,121			1,121
4 Direction of Business Support Services	2510	0	0	0	0			***************************************	0
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	Ŏ		0	0	***************************************			
7. Deduct - Early Retirement or other pension obligations required by state law	state law				0				0
and included above.				•	100	040 410	c	c	214 949
8. Totals		205,837	5	0	758,507	774343	2		2000
9 Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)	(ctual)								8,4

CERTIFICATION

certify that the amounts shown above as Actual Expenditures, Fiscal Year 2022, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2022. l 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.

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

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

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

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.					
Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AIA's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	500,000	25,000	475,000
N/A				0	
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7		-3-2	REPORT ON	SHARED SER	REPORT ON SHARED SERVICES OR OUTSOURCING	DURCING	
- 70 %			School Coc	le, Section 17- cal Year Endir	School Code, Section 17-1.1 (Public Act 97-0357) Fiscal Year Ending June 30, 2022	7-0357)	
က်က	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years. New Berlin CUSD 16	ses or outsourcir.	g in the prior, a	New Berlin CUSD 16	cal years.	51-084-0160-26_AFR22 New Berlin CUSD 16	-
			Prior Fiscal	51084016026 Current Fiscal	97	Name of the Local Education Agency (LEA) Participating in the Joint Agreement,	
œ	Check box if this schedule is not applicable				Next Fiscal Year	Cooperative or Shared Service.	
6	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget	•					
9	Service or Function (Check all that apply)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)	··
-	Curriculum Planning						
12	Custodial Services				The state of the s		
13	Educational Shared Programs						
4	Employee Benefits						
15	5 Energy Purchasing						
16	5 Food Services		Q				
17	7 Grant Writing						
18	Grounds Maintenance Services	- Dollarson					
19	Insurance	-					
20	Investment Pools		The spinned and sp				
21	Legal Services						
22	2 Maintenance Services						
23	3 Personnel Recruitment						
24	Professional Development						
25	Shared Personnel						
56	Special Education Cooperatives		×	×	×	Sangamon Area Special Education District	
27	STEM (science, technology, engineering and math) Program Offerings	•••••			филалалана поставующей пределением поставителем поставит		
28	3 Supply & Equipment Purchasing				Arreston to the second		
59	3 Technology Services						
30				3		7 1 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	
31	-		×	×	X	Lapital Area career center	
32	2 All Other Joint/Cooperative Agreements	who were the second sec					
33	3 Other						
34	-						
35	5 Additional space for Column (D) - Barriers to Implementation:						
36	ماري						
88							
40	D Additional space for Column (E) - Name of LEA:						
4 5							
4 5	100						
ť							

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	RCDT NUMBER	CPA FIRM 9-DIGIT STATE REGISTRAT	TION NUMBER			
New Berlin CUSD #16	51-084-0160-26	066-003847				
ADMINISTRATIVE AGENT IF JOINT AGREEM	ENT (as applicable)	NAME AND ADDRESS OF AUDIT FIRE LIMHN, Ltd. 900 N. Webster, PO Box 87	М			
ADDRESS OF AUDITED ENTITY		Taylorville, IL 62568				
(Street and/or P.O. Box, City, State, Zip Cod	e)					
		E-MAIL ADDRESS: rkh cpa@yal	hoo.com			
600 N. Cedar		NAME OF AUDIT SUPERVISOR				
New Berlin, IL 62670		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).
[X]	Financial Statements including footnotes (Title 2 CFR §200.510 (a))
X	Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
X	Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
[X]	Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> (Title 2 CFR §200.515 (b))
[x]	Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
[X]	Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
X	Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
n/a	Corrective Action Plan(s) (Title 2 CFR §200.511 (c))
THE FOLLOWIN	G INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:
X	A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
	A Copy of each Management Letter
X	A copy of the Consolidated Year-end Financial Report (CYEFR) and In-relation to opinion

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

We are required to be independent of 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, <u>Government Auditing Standards</u>, 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

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

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.

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. X - 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. 8. 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. X 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. X 13. Each CNP project should be reported on a separate line (one line per project year per program). 14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year. 15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year. n/a 16. Exceptions should result in a finding with Questioned Costs. | X | 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.lsbe.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.ass * Amounts verified for Fresh Fruits and Vegetables cash grant program (ISBE code 4240) CFDA number; 10.582 X 18. TOTALS have been calculated for Federal revenue and expenditure amounts (Column totals). 19. Obligations and Encumbrances are included where appropriate. X 20. FINAL STATUS amounts are calculated, where appropriate. X 21. Medicald Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have not been included on the SEFA. X 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: X 24. Basis of Accounting X 25. Name of Entity X 26. Type of Financial Statements n/a 27. Subreciplent information (Mark "N/A" if not applicable) n/a * ARRA funds are listed separately from "regular" Federal awards SUMMARY OF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN X 28. Audit opinions expressed in opinion letters match opinions reported in Summary. X 29. All Summary of Auditor Results questions have been answered. X 30. All tested programs and amounts are listed. X 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").

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

RECONCILIATION OF FEDERAL REVENUES

Year Ending June 30, 2022

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-9, Line 7	Account 4000	\$	1,195,671
Flow-through Federal Revenues Revenues 10-15, Line 115 Value of Commodities ICR Computation 37, Line 11	Account 2200		32,019
Less: Medicaid Fee-for-Service Program Revenues 10-15, Line 266	Account 4992	\$	(12,658) 1,215,032
AFR TOTAL FEDERAL REVENUES: ADJUSTMENTS TO AFR FEDERAL REVENUE AMO Reason for Adjustment:	DUNTS:	3	1,213,032
ADJUSTED AFR FEDERAL REVENUES		was not	
Total Current Year Federal Revenues Reported of Federal Revenues	on SEFA: Column D	\$	1,215,032
Adjustments to SEFA Federal Revenues:			
Reason for Adjustment:		The state and the state state state state state and state state state state.	
		- 200- 000 000 000 000 000 000 000 000 0	NAT DOE AND BOD BOD BOD BOD BOD BOD BOD BOD BOD BO
		sons sons sons sons sons sons sons men eine eine eine sons sons sons sons sons sons sons so	
	ADJUSTED SEFA FEDERAL REVENUE:	\$	1,215,032
	DIFFERENCE		

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

Ye Ye 7/1/204			ISBE Project #	Receipts/Revenues	Revenues		Expenditure/D	Expenditure/Disbursements4				
Cross Cros	Federal Grantor/Pass-Through Grantor	••••		myyymyte ritor			Year		Year		Final	
Winchest Winchest A A A A A A A A A		CFDA	(1st 8 digits)	Year	Year	Year	7/1/20-6/30/21	Year	22/06/9-12/1/1	Obligations/	Status	Budget
rec. Fig. 1 Fig. 1 <td>Program or Cluster Title and</td> <td>Number²</td> <td>or Contract #3</td> <td>7/1/20-6/30/21</td> <td>7/1/21-6/30/22 (D)</td> <td>7/1/20-6/30/21 (E)</td> <td>Pass through to Subrecipients</td> <td>7/1/21-6/30/22 (F)</td> <td>Pass through to Subreciplents</td> <td>Encumb. (G)</td> <td>(E)+(F)+(G) (H)</td> <td>0</td>	Program or Cluster Title and	Number ²	or Contract #3	7/1/20-6/30/21	7/1/21-6/30/22 (D)	7/1/20-6/30/21 (E)	Pass through to Subrecipients	7/1/21-6/30/22 (F)	Pass through to Subreciplents	Encumb. (G)	(E)+(F)+(G) (H)	0
nrse Insist In Sizes I	U.S. Department of Agriculture:										0	
nneck 10.555 2022-4250 . 0 16,289 0 16,289 0 16,289	Child Nutrition Cluster:										0	
on-Cash) 10,555 2022-4250 0 15,730 0 15,730 0 15,730 0 15,730 0 15,730 0 15,730 0 0 0 0 0 0 0 0 0 0 15,730 0 15,730 0 15,730 0 15,730 0 15,730 0 0 15,730 0 15,74538 0 15,74538	Passed through Department of Defense										0	
of Education 10555 2022-4250 0 15,730 0 0 15,730 0 15,730 0 0 0 0 0 0 0 0 0	(M) Fresh Fruits and Vegetables (Non-Cash)	10.555	2022-4250	0 ,	16,289	0		16,289			16,289	п/а
n 10.555 2022-4250 0 15,730 15,74638 15,74638 15,74638 15,74638 15,74638 15,74638 15,74638 15,74638 15,74638 15,74638 15,74638 15,74638 15,74638 15,74638 <td>Passed through Illinois State Board of Education</td> <td></td> <td></td> <td></td> <td></td> <td>.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td>	Passed through Illinois State Board of Education					.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					0	
n (5c) 10.555 2022-4210 0 371,114 0 371,114 0 371,114 0 371,114 0 371,114 20001 20,001 2	(M) Commodity Credit (Non-Cash)	10.555	2022-4250	0	15,730	0		15,730			15,730	e/u
H(St) 10.555 2022-4210 0 36,75 0 20,001	(M) National School Lunch Program	10.555	2022-4210	0	371,114	0		371,114			371,114	n/a
(BT) 10.555 2022-4210 0 8,675 0 6.14 0 6.14 7.14 6.14 7.14	(M) National School Lunch Program (SC)	10.555	2022-4210	0	20,001	0		20,001			20,001	n/a
(BT) 10.649 2022-4210 0 614 0 614 6	(M) National School Lunch Program (SN)	10.555	2022-4210	0	8,675	0		8,675			8,675	n/a
of Education of Education 82,215 0 82,215 10.553 2022,4220 0 82,215 82,215 10.553 2022,4220 0 514,638 0 514,638 10.553 10.553 10.553 10.553 10.553 10.553 10.554 10.554 10.554 10.554 10.554 10.554 10.554 10.554 10.554 10.554 10.554 10.554 10.554	(M) National School Lunch Program (BT)	10.649	2022-4210	0	614	0	***************************************	614			614	n/a
10.553 20224220 0 82,215 0 82,215 82,215 10.553 20224220 0 514,638 0 514,638 0 0 10.553 10.553 10.553 10.553 10.553 10.553 10.553 10.554 10.554 10.5544 10.5544 10.5544 10.5544 10.5544	Passed through Illinois State Board of Education										0	
514,638 0 514,638	(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	
											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.

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

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

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

When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2) * The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees

outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

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

Federal Grantor/Pass-Through Grantor CFDA List 8 digits) Year Yily 26,630/21 Fass Yily 26,630/21 Yily 26,630/21 Year Yily 26,630/21 Yily 26,630/21<	Receipts/Revenues	Expenditure/Disbursements ⁴		***************************************	*	
GFDA (1318 digits) Year (17) Year (17) <th< th=""><th></th><th>Year</th><th>Year</th><th></th><th>Final</th><th></th></th<>		Year	Year		Final	
Number	Year	7/1/20-6/30/21 Year	7/1/21-6/30/22	Obligations/	Status	Budget
nd Human Services: 93.778 2022.4991 0 16,917 n. Outreach 93.778 2022.4991 0 16,917 ning-Admin Outreach 0 16,917 sith and Human Services 0 16,917 n: 0 16,917 rich 0 16,917 n: 16,917 16,917 n: 0 16,917 n: 16,917 16,917 n: 0 16,917 n: 0 16,917 n: 16,917 0 n: 16,480 0 n: 16,4	7/1/21-6/30/22 (D)	Pass through to 7/1/21-6/30/22 Subrecipients (F)	22 Pass through to Subrecipients	Encumb. (G)	(E)+(F)+(G) (H)	Θ
93.778 2022.4991 0 16,917					0	
84.010A 2022-4991 0 16,917 84.010A 2022-4300 0 0 84.610A 2022-4300 0 0 84.367A 2022-4932 2,444 0 84.367A 2022-4932 0 29,512 84.367A 2022-4932 0 29,512					0	
84.367A 2022-4932 0 15,917 84.317 84.357A 2022-4932 0 29,512 84.357A 2022-4932 0 29,512	16,917	16,969			16,969	n/a
84.010A 2021-4300 78,794 60,480 84.010A 2022-4300 0 0 0 84.010A 2022-4300 0 0 0 84.367A 2022-4932 2,444 0 84.367A 2022-4932 0,29,512	16,917	16,969			16,969	The state of the s
of Education et al. 010A 2021-4300 78,794 66,480 et al. 010A 2022-4300 0 0 0 et al. 010A 2022-4300 0 0 0 feducation et al. 010A 2022-4300 0 0 0 set al. 010A 2022-4300 0 0 0 ality 20,480 cof Education et al. 010A 2021-4932 2,444 0 cof Education et al. 010A 2021-4932 0 29,512 audity 2,444 29,512	16,917	16,969			16,969	
of Education e 84,010A 2021-4300 78,794 66,480 e 84,010A 2022-4300 0 0 0 of Education 84,367A 2021-4932 2,444 0 selfity 20,214932 0 29,512 uality 2,444 29,512	2000-1110-				0	
84.010A 2021-4300 78,794 60,480 84.010A 2022-4300 0 0 0 78,794 60,480 78,794 60,480 84.367A 2022-4302 2,444 0 84.367A 2022-4932 0 29,512					0	
84.010A 2021-4300 78,794 60,480 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					0	
84.367A 2022-4300 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	60,480	139,274			139,274	159,831
84.367A 2021-4932 2,444 60,480 84.367A 2022-4932 0 29,512	0	109,113			109,113	144,916
84.367A 2021-4932 2,444 0 84.367A 2022-4932 0 29,512	60,480	248,387			248,387	
84.367A 2021-4932 2,444 0 84.367A 2022-4932 0 29,512					0	
84.367A 2022-4932 0 29.512 2.444 29.512	0	17,605			20,049	44,490
2,444 29,512	29,512	377,71			17,776	41,582
	29,512	35,381			37,825	
	444441				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.

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

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,

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.

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

	(1st 8 digits)									
CFDA Number ² (A)	Lst 8 digits)				Year	1:	Year	gage graves	Final	
(A) (A) (A) 84,424A 84,424A		Year	Year	Year	7/1/20-6/30/21	Year	7/1/21-6/30/22	Obligations/	Status	Budget
84.424A 84.424A 84.424A	or Contract # ³ (B)	7/1/20-6/30/21 (C)	7/1/21-6/30/22 (D)	7/1/20-6/30/21 (E)	Pass through to Subrecipients	7/1/21-6/30/22 (F)	Pass through to Subrecipients	Encumb. (G)	(E)+(F)+(G) (H)	6
84.424A 84.424A									0	
t 84,424A t 84,424A ent Support oard of Education									0	
t 84,424A ent Support oard of Education	2021-4400	1,500	0	1,500		0			1,500	10,000
ant Support oard of Education	2022 4400	0	8,058	0		1,500			1,500	11,942
oard of Education		1,500	8,058	1,500		1,500			3,000	
									٥	AND THE PERSON NAMED IN TH
									0	
84.027A	2021-4620	170,214	0	170,214		0			170,214	n/a
IDEA-Part B 84.027A 2022	2022-4620	0	203,714	0		198,819			198,819	n/a
Subtotal-IDEA-Part 8		170,214	203,714	170,214		198,819			369,033	
Passed through IL State Board of Education									0	
IDEA-Pre-School 84.173A 2021	2021-4600	5,453	0	5,453		0			5,453	n/a
IDEA-Pre-School 84.173A 2022	2022-4600	0	7,056	0		7,210			7,210	e/u
SubtotaHDEA-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.

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

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 cleanly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

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

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) * 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.

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

		ISRF Project #	Receipts/	Receipts/Revenues	() was	Expenditure/E	Expenditure/Disbursements ⁴				
Federal Grantor/Pass-Through Grantor					***************************************	Year		Year		Final	
	CFDA	(1st 8 digits)	Year	Year	Year	7/1/20-6/30/21	Year	7/1/21-6/30/22	Obligations/	Status	Budget
Program or Cluster Title and Major Program Designation	Number ² (A)	or Contract #3 (B)	7/1/20-6/30/21 (C)	7/1/21-6/30/22 (D)	7/1/20-6/30/21 (E)	Pass through to Subrecipients	7/1/21-6/30/22 (F)	Pass through to Subrecipients	Encumb. (G)	(E)+(F)+(G) (H)	ε
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	п/а
(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			356,966	683,477	278,172		1,168,677			1,446,849	
				· ·						0	
Total Federal Assistance			356,956	1,215,032	278,172		1,700,284			1,978,456	
										0	
										0	
444044444			************	***************************************	**********					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.

New Berlin CUSD #16 ORGANIZATION RCDT SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2022

	SECTION I - SUMMARY OF AUDITO	R'S RESULTS	
FINANCIAL STATEMENTS			
Type of auditor's report issued:	Adverse	nomenic en in various conspicies from a construction	
	(Unmodified, Qualified, Adverse, Disclaimer)		
INTERNAL CONTROL OVER FINANCIAL RE	PORTING:		
 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	al statements noted?	YES	X
FEDERAL AWARDS			
INTERNAL CONTROL OVER MAJOR PROGI	RAMS:		
 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 compli	ance for major programs:	U	nmodified
	***************************************	(Unmodified, Qua	lified, Adverse, Disclaimer ⁷)
Any audit findings disclosed that are requactordance with §200.516 (a)?	uired to be reported in	YES	X NO
IDENTIFICATION OF MAJOR PROGRAMS	8		
CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CI	LUSTER 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 Maj	or	\$1,192,018
T-1-1 F-1-1 F-1-1 (Factor)		A4 700 004	
Total Federal Expenditures for 7/1/21 th % tested as Major	rougn 6/30/2022	\$1,700,284 70.11 %	
/o tested as iniajor	<u> </u>		
Dollar threshold used to distinguish betw	een Type A and Type B programs:	\$750,000	.00
Auditee qualified as low-risk auditee?		YES	X
7 If the audit report for one or more m	najor programs is other than unmodified, indicate the typ	e of report issued for each p	rogram.

- If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program. Example: "Unmodified for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."
- Major programs should generally be reported in the same order as they appear on the SEFA.
- ⁹ When the CFDA number is not available, include other identifying number, if applicable.
- The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list the name of the cluster.

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

	S	ECTION II - FINANCIAL STAT	TEMENT FINDINGS	
1. FINDING NUMBER: ¹¹	2022 - <u>n/a</u>	2. THIS FINDING IS:	New	Repeat from Prior Year? Year originally reported?
3. Criteria or specific requirement n/a - our tests did not reveal	l any internal contr	ol over financial reportin	g or compliance findir	ngs.
4. Condition				
5. Context ¹²		3		
6. Effect				
7. Cause				
8. Recommendation				•
9. Management's response ¹³				

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

	5	SECTION III	- FEDERAL AWARD FINDI	NGS 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 Ye	ar:		***************************************		
4. Project No.:		***************************************		5. CFDA I	No.:
6. Passed Through: 7. Federal Agency:					
8. Criteria or specific requiremen n/a - our tests did not reve				o major federal award	d programs.
9. Condition ¹⁵					
10. Questioned Costs ¹⁶					
11. Context ¹⁷					
12. Effect	***************************************				
13. Cause		energy and the second s			
14. Recommendation					
15. Management's response ¹⁸		a votorecomo soción esta de la votoria d			

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

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]

Finding Number

Condition

Current Status²⁰

NONE

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

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following: