

## **Spring Valley CCSD #99 School Board Meeting**

Wednesday, October 19, 2022 7:00 PM

John F. Kennedy School, Kennedy Center, 999 N Strong Ave, Spring Valley,  
Illinois 61362

- 1. Call to Order & Roll Call**
- 2. Pledge of Allegiance**
- 3. Approval of Regular Meeting Agenda**
- 4. Intoduction/Recognition of Special Guests**
- 5. Public Comment, Correspondence, and Announcements**
- 6. Consent Agenda**
  - 6.A. Approval of Regular Meeting Minutes from Previous Meeting
  - 6.B. Approval of the Financial Reports
  - 6.C. Approval of the Treasurer's Report
  - 6.D. Approval of District Bills
- 7. Reports, Updates & Informational Items**
  - 7.A. Cash Flow & Budget Watch
  - 7.B. FY22 Independent Audit & Financial Report
  - 7.C. Comprehensive Health & Sex Education Standards
  - 7.D. Assistant Principal's Report
  - 7.E. Principal's Report
  - 7.F. Superintendent's Report
- 8. Action Items**
  - 8.A. Accept FY22 Audit as Presented
  - 8.B. Approve Non-Certified and Certified Seniority Lists
- 9. Executive Session**

10. **Action Items Following  
Closed Session**

11. **Adjournment**



**SPRING VALLEY COMMUNITY CONSOLIDATED SCHOOL DISTRICT #99  
REGULAR MEETING OF THE BOARD OF EDUCATION  
KENNEDY LIBRARY, JOHN F. KENNEDY SCHOOL  
999 NORTH STRONG AVENUE, SPRING VALLEY, IL 61362  
WEDNESDAY, SEPTEMBER 21, 2022, 7:00 P.M.**



**BUDGET HEARING AGENDA**

- 1. ROLL CALL** **7:00 pm**  
Board of Education Members Present-Ted Urbanski, Lindsay Ferrari, Tina Pienta, Jim Faletti, Trisha Harrison, Scott Coutts, Lisa Ponce
- 2. HEARING FOR THE FY23 BUDGET & PUBLIC PRESENTATION**
- 3. CLOSE PUBLIC BUDGET HEARING** **7:11 pm**

**A G E N D A**

**1. CALL TO ORDER & ROLL CALL**

Board of Education Members Present-Ted Urbanski, Lindsay Ferrari, Tina Pienta, Jim Faletti, Trisha Harrison, Scott Coutts, Lisa Ponce

**2. PLEDGE OF ALLEGIANCE**

**3. APPROVAL OF REGULAR MEETING AGENDA**

MOTION by Ferrari seconded by Ponce that the Board of Education approve the Regular Meeting Agenda.  
Roll Call: Ferrari, Ponce, Pienta, Faletti, Harrison, Coutts and Urbanski all voted aye. No nays. Motion carried.

**4. INTRODUCTION/RECOGNITION OF SPECIAL GUESTS – Introduce new staff members:**

**K:** Bailey Simpson **1<sup>st</sup>:** Kaitlyn Padgett **3<sup>rd</sup>:** Sydney Pederson **Special Ed.:** Liz Gross  
**Music/Chorus:** Eliel Duran **Social Worker:** Shelby Justi

**5. PUBLIC COMMENT, CORRESPONDENCE, & ANNOUNCEMENTS**

**6. CONSENT AGENDA**

- 6.1 Approval of August 17, 2022 Regular Meeting Minutes**
- 6.2 Approval of the Financial Reports**
- 6.3 Approval of the Treasurer's Report**
- 6.4 Approval of District Bills**

MOTION by Pienta seconded by Faletti that the Board of Education approve the Consent Agenda.  
Roll Call: Pienta, Faletti, Ferrari, Harrison, Coutts, Ponce and Urbanski all voted aye. No nays. Motion carried.

## **7. REPORTS, UPDATES & INFORMATIONAL ITEMS**

**7.1 Investments** – Mike Vezzetti gave an overview of our investments for last school year.

**7.2 Cash Flow & Budget Watch** – Jim briefly reviewed the Cash Flow and Budget Watch.

**7.3 Drama Club** – Mrs. Ritchie and Mrs. Lesman doing the plays this year. They have decided to change things up and create a drama club. There will still be plays, but there will be activities throughout the year.

**7.4 Assistant Principal's Report** –

68 Minors and 2 Majors have been given out since the beginning of the school year. The baseball and softball teams have wrapped up their seasons. Girls' basketball has just begun. We were able to fill all the vacant coaching positions with the help of some parents. The SVPD was here on September 15<sup>th</sup> to run through our annual active shooter drills with all students and staff. September 29 will be 8<sup>th</sup> grade night for our Softball and Baseball players. It will be held in between the girls' basketball games.

**7.5 Principal's Report-Meet the Teacher Night had good attendance.**

Comprehensive Health Standards; we will need to make a decision at some point if we are going to adopt the standards. The Scope & Sequence is on Board Books.

Pre-K will have a compliance visit soon.

We will need to re-write the Pre-K For All Expansion Grant for all day Pre-K.

Illinois Tutoring initiative will be starting in a couple of weeks.

Fastbridge

After speaking with a representative, there aren't documents to use with the raw data report to show what adequate growth is.

The report that is needed is the group growth report. Once they roll over data, we no longer have access to this report.

Moving forward, we will have to download all available reports and store them locally to have continued access.

10/28 Trunk or Treat

11/16 Family Reading night

**7.6 Superintendent's Report** –IASB Starved Rock Division Dinner October 6<sup>th</sup>

Jim has been working with other BMP Board Members on finding a replacement for Gwen Garver. Possibly we could pull out of the BMP and Co-op with LEASE.

## **8. ACTION ITEMS**

**8.1 Review of Bullying Policy** –

MOTION by Ponce seconded by Pienta that the Board of Education review the Bullying Policy.

Roll Call: Ponce Pienta, Ferrari, Faletti, Harrison, Coutts and Urbanski all voted aye. No nays.

Motion carried.

**8.2 Adopt the FY23 Budget as Presented**

MOTION by Faletti seconded by Harrison that the Board of Education adopt the FY23 Budget as Presented.

Roll Call: Faletti, Harrison, Ferrari, Pienta, Coutts, Ponce and Urbanski all voted aye. No nays.

Motion carried.

**8.3 Authorize the Posting of FY22 Salaries by October 1, Public Act 96-0434**

MOTION by Ferrari seconded by Pienta that the Board of Education authorize the Posting of FY22 Salaries by October 1, Public Act 96-0434 .

Roll Call: Ferrari, Pienta, Faletti, Harrison, Coutts, Ponce and Urbanski all voted aye. No nays.

Motion carried.

**8.4 Approve the FY22 Evidence Based Funding Plan**

MOTION by Faletti seconded by Ponce that the Board of Education approve the FY22 Evidence Based Funding Plan.

Roll Call: Faletti, Ponce, Ferrari, Pienta, Harrison, Coutts and Urbanski all voted aye. No nays. Motion carried.

**8.5 Approve the Risk Management Plan for FY23**

MOTION by Harrison seconded by Pienta that the Board of Education approve the Risk Management Plan for FY23.

Roll Call: Harrison, Pienta, Ferrari, Faletti, Coutts, Ponce and Urbanski all voted aye. No nays. Motion carried.

**8.6 Authorize the Superintendent to Apply for the ISBE Matching Maintenance Grant**

MOTION by Ponce seconded by Harrison that the Board of Education authorize the Superintendent to apply for the ISBE Matching Maintenance Grant.

Roll Call: Ponce, Harrison, Ferrari, Pienta, Faletti, Coutts and Urbanski all voted aye. No nays. Motion carried.

**9. EXECUTIVE SESSION - Reference: 5 ILCS 120 (c) 1, 11 & 14 [Review of closed session minutes, Personnel Matters, Property, Litigation] 8:03 pm**

MOTION by Ponce seconded by Faletti that the Board of Education go into Executive Session.

Roll Call: Ponce, Faletti, Ferrari, Pienta, Harrison, Coutts and Urbanski all voted aye. No nays. Motion carried.

**BEGIN CLOSED:** 8:35 pm

**END CLOSED:** 9:14 pm

**10. ACTION ITEMS FOLLOWING CLOSED SESSION**

**10.1 Approve Closed Session Minutes for September**

**MOTION by Pienta seconded by Ferrari that the Board of Education approve Closed Session Minutes for September.**

Roll Call: Pienta, Ferrari, Faletti, Harrison, Coutts, Ponce and Urbanski all voted aye. No nays. Motion carried.

**10.2 Approve the hiring of Carol Flaherty, part-time cook**

MOTION by Harrison seconded by Pienta that the Board of Education approve the hiring of Carol Flaherty, part-time cook.

Roll Call: Harrison, Pienta, Ferrari, Faletti, Coutts, Ponce and Urbanski all voted aye. No nays. Motion carried.

**10.3 Accept the resignation of Mandy Ponsetti**

MOTION by Pienta seconded by Ponce that the Board of Education accept the resignation of Mandy Ponsetti.

Roll Call: Pienta, Ponce, Ferrari, Faletti, Harrison, Coutts and Urbanski all voted aye. No nays. Motion carried.

**10.4 Accept the resignation of Amanda Herrera**

MOTION Pienta seconded by Ferrari that the Board of Education accept the resignation of Amanda Herrera.

Roll Call: Pienta, Ferrari, Faletti, Harrison, Coutts, Ponce and Urbanski all voted aye. No nays. Motion carried.

**10.5 Approve moving Taylor Steele from a 4 hour position to an 8 hour position.**

MOTION by Ferrari seconded by Faletti that the Board of Education approve moving Taylor Steele from a 4 hour position to and 8 hour position.

Roll Call: Ferrari, Faletti, Pienta, Harrison, Coutts, Ponce and Urbanski all voted aye. No nays.  
Motion carried.

**10.6 Approve remaining Non-Certified Staff contracts.**

MOTION Faletti seconded by Pienta that the Board of Education approve remaining Non-Certified Staff contracts.

Roll Call: Faletti, Pienta, Ferrari, Harrison, Coutts, Ponce and Urbanski all voted aye. No nays.  
Motion carried.

**11. ADJOURNMENT**

**9:32 pm**

**MOTION by Ferrari seconded by Pienta that the Board of Education adjourn the September 21, 2022 Board of Education Meeting.**

Roll Call: Ferrari, Pienta, Faletti, Harrison, Coutts, Ponce and Urbanski all voted aye. No nays. Motion carried.

**Attest:**

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**Theodore Urbanski, President**

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**Tina Pienta, Secretary**

Spring Valley CCSD #99

Account #27540002561

September 30, 2022

<u>Category</u>	<u>Cost Basis</u>	<u>Market Value</u>	<u>%</u>	<u>Estimated Annual Income</u>	<u>Current Yield</u>
Cash & Cash Equivalents	\$432,272	\$432,272	10.81%	\$9,726	2.25%
Certificates of Deposit	\$480,000	\$472,938	11.83%	\$10,563	2.23%
T-Bills	\$840,450	\$842,199	21.08%	\$24,110	2.86%
Commercial Paper	\$0	\$0	0.00%	\$0	0.00%
Pass-Thru Securities	\$0	\$0	0.00%	\$0	0.00%
Taxable Municipal Bonds	\$1,314,832	\$1,278,380	31.98%	\$26,572	2.08%
U.S. Government Obligations	<u>\$983,613</u>	<u>\$971,538</u>	<u>24.30%</u>	<u>\$5,275</u>	<u>0.54%</u>
<b>TOTAL ASSETS</b>	<u>\$4,051,167</u>	<u>\$3,997,326</u>	<u>100.00%</u>	<u>\$76,246</u>	<u>1.91%</u>

<u>Sales/Maturities/Calls</u>	<u>Coupon</u>	<u>Maturity</u>	<u>Par</u>
Streator Home Savings Bank CD	0.60%	09/12/22	\$150,000
Valley National Bank, Passaic, NJ	1.80%	09/30/22	\$245,000

<u>Purchases</u>	<u>Coupon</u>	<u>Maturity</u>	<u>Par</u>
US T-Notes	0.125%	05/15/23	\$300,000
US T-Notes	0.25%	04/15/23	\$300,000
US T-Bill	0.00%	01/03/23	\$300,000
US T-Bill	0.00%	03/09/23	\$300,000

Assets Held 9/30/22

Spring Valley CCSD #99  
 Account #27540002561  
 Cash Basis Earnings Worksheet  
 September 30, 2022

Fiscal Year Ending: 6/30/23  
 Fiscal Year Beginning: 7/01/22

**MONTHLY INCOME**

Sep-22	Prepaid Interest (Accrued)	(\$411.26)
	CD Interest	\$165.28
	UST/Agencies/Municipals	\$0.00
	T-Bills/Commercial Paper	\$0.00
	9/1/22 Money Market	<u>\$411.35</u>
	September Monthly Total	<b>\$165.37</b>
	Previous Fiscal YTD Interest	\$6,865.94
	Total Fiscal YTD Interest	<u><b>\$7,031.31</b></u>

**MONTHLY ACCOUNT CHARACTERISTICS**

Yield on Portfolio:	1.91%
Duration (excluding cash):	0.62

**MONTHLY CASH BASIS EARNINGS**

Sep-22	September Interest	<b>\$165.37</b>
	Realized Gain/Loss	\$0.00
	Fees	<u>-\$531.95</u>
	Monthly Cash Basis Earnings	<u><b>-\$366.58</b></u>

**FISCAL YEAR-TO-DATE  
 CASH BASIS EARNINGS**

DIVIDENDS/INTEREST	\$7,031.31
REALIZED GAIN/LOSS	-\$1,445.91
FEES	<u>-\$1,333.43</u>
YTD CASH BASIS EARNINGS	<u><b>\$4,251.97</b></u>

**PRIOR YEAR FISCAL YEAR-TO-DATE  
 CASH BASIS EARNINGS**

DIVIDENDS/INTEREST	\$3,614.45
REALIZED GAIN/LOSS	-\$495.00
FEES	<u>-\$1,183.18</u>
YTD CASH BASIS EARNINGS	<u><b>\$1,936.27</b></u>

**SPRING VALLEY C.C. ELEMENTARY SCHOOLS**

**ACTIVITY REPORT**

**September 2022**

	<b>BEGINNING BALANCE</b>	<b>RECEIPTS</b>	<b>DISBURSEMENTS</b>	<b>BALANCE</b>
<b>BAND</b>	\$13.25	\$51.56	\$0.00	\$64.81
<b>BASKETBALL - BOYS</b>	\$1,785.16	\$0.00	\$0.00	\$1,785.16
<b>BASKETBALL - GIRLS</b>	\$1,502.29	\$300.00	\$924.00	\$878.29
<b>CANDY-SODA MACHINES</b>	\$1,205.02	\$8.88	\$0.00	\$1,213.90
<b>CHEER</b>	\$578.00	\$0.00	\$0.00	\$578.00
<b>COUNSELING</b>	\$388.00	\$0.00	\$0.00	\$388.00
<b>FIELD TRIPS</b>	\$799.12	\$0.00	\$0.00	\$799.12
<b>HHP (HELP HERMES PROJECT)</b>	\$269.99	\$0.00	\$0.00	\$269.99
<b>JFK ACTIVITY FUND (PRINC.)</b>	\$3,830.22	\$698.00	\$0.00	\$4,528.22
<b>JFK LIBRARY - MEDIA CENTER</b>	\$774.28	\$0.00	\$0.00	\$774.28
<b>JUMP ROPE FOR HEART</b>	\$0.00	\$0.00	\$0.00	\$0.00
<b>MUSICAL</b>	\$2,387.50	\$0.00	\$0.00	\$2,387.50
<b>PBIS - JFK</b>	\$9,417.38	\$4,275.98	\$5,816.48	\$7,876.88
<b>RETIREMENT PARTY</b>	\$57.58	\$0.00	\$0.00	\$57.58
<b>SCHOLASTIC BOWL</b>	\$112.44	\$0.00	\$0.00	\$112.44
<b>SPECIAL EDUCATION DONATION</b>	\$0.00	\$0.00	\$0.00	\$0.00
<b>SPEECH</b>	\$1,672.16	\$0.00	\$0.00	\$1,672.16
<b>STARVED ROCK CONFERENCE</b>	\$0.00	\$0.00	\$0.00	\$0.00
<b>STUDENT COUNCIL</b>	\$369.66	\$0.00	\$0.00	\$369.66
<b>SUNSHINE FUND</b>	\$705.44	\$440.00	\$100.00	\$1,045.44
<b>TRACK</b>	\$613.41	\$0.00	\$0.00	\$613.41
<b>VOLLEYBALL</b>	\$1,211.47	\$0.00	\$0.00	\$1,211.47
<b>Total</b>	<b>\$27,692.37</b>	<b>\$5,774.42</b>	<b>\$6,840.48</b>	<b>\$26,626.31</b>
<b>CHECKBOOK BALANCE</b>		<b>\$26,626.31</b>		

# Spring Valley District 99 Expenditure Repo

Printed: 10/5/2022 1:03 PM  
Spring Valley CCSD 99

Education Fund 10							
Fund	10	Education Fund					
Function	1110	Regular Programs					
Account Number	Description		Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
<b>Education Fund</b>							
<b>Regular Programs</b>							
10-1110-1100-1	Regular Salaries		1,736,582.00	202,345.72	458,183.61	1,278,398.39	26.38
10-1110-1100-12	Insurance Stipend Salaries		46,200.00	0.00	2,200.00	44,000.00	4.76
10-1110-1100-20	Title II Teacher Salary		11,775.00	0.00	0.00	11,775.00	0.00
10-1110-1100-58	ESSER Salaries		219,548.00	23,135.43	58,987.89	160,560.11	26.87
10-1110-1500-1	Home Hospital Tutoring Salary		0.00	0.00	0.00	0.00	0.00
10-1110-1700-1	Sick Days - Teachers		0.00	0.00	0.00	0.00	0.00
10-1110-2100-1	Regular TRS		168,703.00	19,439.62	44,327.52	124,375.48	26.28
10-1110-2100-12	Insurance Stipend TRS		2,176.00	0.00	0.00	2,176.00	0.00
10-1110-2100-20	Title II TRS		1,165.00	0.00	555.16	609.84	47.65
10-1110-2100-58	ESSER TRS		22,867.00	2,288.13	5,798.37	17,068.63	25.36
10-1110-2101-20	Title II Federal TRS		1,357.00	0.00	635.96	721.04	46.87
10-1110-2101-58	ESSER Federal TRS		26,652.00	2,666.91	6,721.63	19,930.37	25.22
10-1110-2110-1	Regular NEC		10,886.00	1,252.73	2,856.61	8,029.39	26.24
10-1110-2110-12	Insurance Stipend NEC		140.00	0.00	0.00	140.00	0.00
10-1110-2110-20	Title II NEC		75.00	0.00	35.76	39.24	47.68
10-1110-2110-58	ESSER NEC		1,474.00	147.45	373.65	1,100.35	25.35
10-1110-2120-1	Regular ETHIS/THIS		29,438.00	3,391.10	7,732.66	21,705.34	26.27
10-1110-2120-12	Insurance Stipend EHTIS/THIS		380.00	0.00	0.00	380.00	0.00
10-1110-2120-20	Title II ETHIS/THIS		203.00	0.00	96.84	106.16	47.70
10-1110-2120-58	ESSER ETHIS/THIS		3,989.00	399.15	1,011.39	2,977.61	25.35
10-1110-2200-1	Regular Vision Insurance		2,816.00	215.50	661.18	2,154.82	23.48
10-1110-2200-20	Title II Vision Insurance		79.00	0.00	13.20	65.80	16.71
10-1110-2200-58	ESSER Vision Insurance		343.00	23.10	69.30	273.70	20.20
10-1110-2201-1	Retiree Insurance		20,000.00	0.00	2,202.44	17,797.56	11.01
10-1110-2210-1	Regular Life Insurance		2,267.00	189.50	548.30	1,718.70	24.19
10-1110-2210-20	Title II Life Insurance		62.00	0.00	10.40	51.60	16.77
10-1110-2210-58	ESSER Life Insurance		291.00	26.00	58.06	232.94	19.95
10-1110-2220-1	Regular Health Insurance		254,286.00	19,373.98	59,169.90	195,116.10	23.27
10-1110-2220-20	Title II Health Insurance		7,045.00	0.00	1,175.12	5,869.88	16.68
10-1110-2220-58	ESSER Health Insurance		30,936.00	2,070.76	6,212.28	24,723.72	20.08
10-1110-2230-1	Regular Dental Insurance		19,824.00	1,417.10	4,342.94	15,481.06	21.91
10-1110-2230-20	Title II Dental Insurance		482.00	0.00	80.36	401.64	16.67
10-1110-2230-58	ESSER Dental Insurance		2,403.00	152.38	457.14	1,945.86	19.02
10-1110-2300-1	Tuition Reimbursement		20,000.00	1,196.65	10,929.75	9,070.25	54.65
10-1110-3100-25	Title IV SSAE Purchased Service		342.00	0.00	0.00	342.00	0.00
10-1110-3100-58	ESSER Purchased Service		104,253.00	8,131.50	18,028.50	86,224.50	17.29
10-1110-3200-1	Regular Purchased Service		5,000.00	4,088.99	12,572.86	(7,572.86)	251.46
10-1110-3400-1	Postage		5,000.00	235.59	235.59	4,764.41	4.71

# Spring Valley District 99 Expenditure Repo

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Spring Valley CCSD 99

Education Fund 10							
Fund	10	Education Fund					
Function	1110	Regular Programs					
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget	
10-1110-4100-1	Regular Supplies	32,000.00	11,914.40	18,200.42	13,799.58	56.88	
10-1110-4100-30	Digital Equity Supplies	0.00	0.00	1,098.95	(1,098.95)	0.00	
10-1110-4100-24	Rural Achievement Supplies	27,721.00	1,932.59	2,352.59	25,368.41	8.49	
10-1110-4100-58	ESSER Supplies	30,739.00	46,700.21	48,434.46	(17,695.46)	157.57	
10-1110-4101-1	Supplies - Middle	4,500.00	0.00	0.00	4,500.00	0.00	
10-1110-4102-1	Supplies - Primary	4,000.00	54.17	316.89	3,683.11	7.92	
10-1110-4200-1	Textbooks	75,000.00	0.00	0.00	75,000.00	0.00	
10-1110-4300-1	Other Supplies - Teachers	15,000.00	1,500.00	1,800.00	13,200.00	12.00	
10-1110-4300-25	Title IV SSAE Supplies	2,874.00	0.00	2,529.89	344.11	88.03	
10-1110-4400-1	Art Supplies	600.00	188.14	188.14	411.86	31.36	
10-1110-4500-1	Vocal Music Supplies	400.00	0.00	0.00	400.00	0.00	
10-1110-4600-1	Band Supplies	1,500.00	141.44	141.44	1,358.56	9.43	
10-1110-4700-1	PE Supplies	2,000.00	0.00	0.00	2,000.00	0.00	
10-1110-5100-1	Regular Capital Outlay	0.00	0.00	0.00	0.00	0.00	
10-1110-5100-58	ESSER Capital Outlay	10,000.00	0.00	0.00	10,000.00	0.00	
<b>1110</b>	<b>Regular Programs</b>	<b>2,965,373.00</b>	<b>354,618.24</b>	<b>781,347.15</b>	<b>2,184,025.85</b>	<b>26.35</b>	** Function
<b>Function 1111</b>							
10-1111-1200-1	Substitute Salary	75,000.00	3,888.07	3,888.07	71,111.93	5.18	
10-1111-2110-1	Substitute NEC	500.00	13.71	13.71	486.29	2.74	
10-1111-2120-1	Substitute ETHIS	600.00	15.84	15.84	584.16	2.64	
<b>1111</b>	<b>Function 1111</b>	<b>76,100.00</b>	<b>3,917.62</b>	<b>3,917.62</b>	<b>72,182.38</b>	<b>5.15</b>	** Function
<b>Pre-K Programs</b>							
10-1125-1100-16	ECE Salaries	104,060.00	12,760.32	29,067.08	74,992.92	27.93	
10-1125-1200-16	ECE Substitutes	1,500.00	0.00	0.00	1,500.00	0.00	
10-1125-2100-16	ECE TRS	6,545.00	755.22	1,729.74	4,815.26	26.43	
10-1125-2110-16	ECE NEC	422.00	48.66	111.46	310.54	26.41	
10-1125-2120-16	ECE ETHIS/THIS	1,142.00	131.73	301.73	840.27	26.42	
10-1125-2200-16	ECE Vision Insurance	195.00	16.28	48.84	146.16	25.05	
10-1125-2210-16	ECE Life Insurance	187.00	15.60	46.36	140.64	24.79	
10-1125-2220-16	ECE Health Insurance	17,653.00	1,455.72	4,367.16	13,285.84	24.74	
10-1125-2230-16	ECE Dental Insurance	1,529.00	118.56	355.68	1,173.32	23.26	
10-1125-3100-16	ECE Purchased Service	987.00	0.00	0.00	987.00	0.00	
10-1125-4100-16	ECE Supplies	518.00	122.98	122.98	395.02	23.74	
<b>1125</b>	<b>Pre-K Programs</b>	<b>134,738.00</b>	<b>15,425.07</b>	<b>36,151.03</b>	<b>98,586.97</b>	<b>26.83</b>	** Function
<b>Infant/Toddler (I/T)</b>							
10-1215-1100-1	Life Skills Salaries	162,166.00	18,955.99	45,877.83	116,288.17	28.29	
10-1215-2100-1	Life Skills TRS	7,809.00	1,051.18	1,832.02	5,976.98	23.46	
10-1215-2110-1	Life Skills NEC	503.00	67.74	118.06	384.94	23.47	
10-1215-2120-1	Life Skills ETHIS/THIS	1,362.00	183.38	319.58	1,042.42	23.46	

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Education Fund 10							
Fund	10	Education Fund					
Function	1215	Infant/Toddler (I/T)					
Account Number	Description		Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
10-1215-2200-1		Life Skills Vision Insurance	119.00	6.60	6.60	112.40	5.55
10-1215-2210-1		Life Skills Life Insurance	312.00	24.96	73.79	238.21	23.65
10-1215-2220-1		Life Skills Health Insurance	11,591.00	847.88	1,368.52	10,222.48	11.81
10-1215-2230-1		Life Skills Dental Insurance	832.00	40.18	40.18	791.82	4.83
10-1215-4100-1		Life Skills Supplies	1,500.00	259.01	259.01	1,240.99	17.27
<b>1215</b>	<b>Infant/Toddler (I/T)</b>		<b>186,194.00</b>	<b>21,436.92</b>	<b>49,895.59</b>	<b>136,298.41</b>	<b>26.80</b> ** Function
<b>Cross-Categorical (Cc)</b>							
10-1220-1100-1		CC Primary Salaries	91,694.00	14,165.34	24,736.98	66,957.02	26.98
10-1220-2100-1		CC Primary TRS	8,244.00	951.21	1,481.69	6,762.31	17.97
10-1220-2110-1		CC Primary NEC	485.00	61.29	95.49	389.51	19.69
10-1220-2120-1		CC Primary ETHIS/THIS	1,312.00	165.90	258.42	1,053.58	19.70
10-1220-2200-1		CC Primary Vision Insurance	66.00	6.60	6.60	59.40	10.00
10-1220-2210-1		CC Primary Life Insurance	177.00	20.80	52.00	125.00	29.38
10-1220-2220-1		CC Primary Health Insurance	5,952.00	587.56	587.56	5,364.44	9.87
10-1220-2230-1		CC Primary Dental Insurance	438.00	40.18	40.18	397.82	9.17
10-1220-4100-1		CC Primary Supplies	1,000.00	79.99	79.99	920.01	8.00
<b>1220</b>	<b>Cross-Categorical (Cc)</b>		<b>109,368.00</b>	<b>16,078.87</b>	<b>27,338.91</b>	<b>82,029.09</b>	<b>25.00</b> ** Function
<b>Function 1221</b>							
10-1221-1100-1		CC Middle Salaries	142,914.00	17,505.96	43,715.33	99,198.67	30.59
10-1221-2100-1		CC Middle TRS	10,025.00	1,156.74	2,649.38	7,375.62	26.43
10-1221-2110-1		CC Middle NEC	646.00	74.55	170.75	475.25	26.43
10-1221-2120-1		CC Middle ETHIS/THIS	1,749.00	201.81	462.17	1,286.83	26.42
10-1221-2200-1		CC Middle Vision Insurance	218.00	13.20	39.60	178.40	18.17
10-1221-2210-1		CC Middle Life Insurance	250.00	20.80	72.80	177.20	29.12
10-1221-2220-1		CC Middle Health Insurance	19,618.00	1,175.12	3,525.36	16,092.64	17.97
10-1221-2230-1		CC Middle Dental Insurance	1,434.00	80.36	241.08	1,192.92	16.81
10-1221-4100-1		CC Middle Supplies	600.00	0.00	0.00	600.00	0.00
<b>1221</b>	<b>Function 1221</b>		<b>177,454.00</b>	<b>20,228.54</b>	<b>50,876.47</b>	<b>126,577.53</b>	<b>28.67</b> ** Function
<b>Function 1222</b>							
10-1222-1100-1		CC JH Salaries	170,901.00	20,184.75	41,559.40	129,341.60	24.32
10-1222-2100-1		CC JH TRS	11,450.00	1,321.11	3,025.87	8,424.13	26.43
10-1222-2110-1		CC JH NEC	738.00	85.14	194.98	543.02	26.42
10-1222-2120-1		CC JH ETHIS/THIS	1,997.00	230.43	527.83	1,469.17	26.43
10-1222-2200-1		CC JH Vision Insurance	218.00	13.20	39.60	178.40	18.17
10-1222-2210-1		CC JH Life Insurance	250.00	20.80	51.73	198.27	20.69
10-1222-2220-1		CC JH Health Insurance	19,618.00	1,175.12	3,525.36	16,092.64	17.97
10-1222-2230-1		CC JH Dental Insurance	1,434.00	80.36	241.08	1,192.92	16.81
<b>1222</b>	<b>Function 1222</b>		<b>206,606.00</b>	<b>23,110.91</b>	<b>49,165.85</b>	<b>157,440.15</b>	<b>23.80</b> ** Function

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Education Fund 10							
Fund	10	Education Fund					
Function	1225	Special Education Programs Pre-K					
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget	
<b>Special Education Programs Pre-K</b>							
10-1225-1100-1	Pre School Salary	40,314.00	4,700.76	10,542.02	29,771.98	26.15	
10-1225-2100-1	Pre School TRS	1,864.00	215.10	492.66	1,371.34	26.43	
10-1225-2110-1	Pre School NEC	120.00	13.86	31.74	88.26	26.45	
10-1225-2120-1	Pre School ETHIS/THIS	325.00	37.53	85.93	239.07	26.44	
10-1225-2200-1	Pre School Vision Insurance	69.00	3.30	9.90	59.10	14.35	
10-1225-2210-1	Pre School Life Insurance	94.00	7.80	22.98	71.02	24.45	
10-1225-2220-1	Pre School Health Insurance	6,376.00	423.94	1,011.50	5,364.50	15.86	
10-1225-2230-1	Pre School Dental Insurance	458.00	20.08	60.24	397.76	13.15	
<b>1225</b>	<b>Special Education Programs Pre-K</b>	<b>49,620.00</b>	<b>5,422.37</b>	<b>12,256.97</b>	<b>37,363.03</b>	<b>24.70</b>	** Function
<b>Remedial and Supplemental Programs K-12</b>							
10-1250-1100-26	Title I Salary	111,194.00	12,894.00	29,532.12	81,661.88	26.56	
10-1250-2100-26	Title I TRS	11,052.00	1,275.24	2,920.76	8,131.24	26.43	
10-1250-2101-26	Title I Federal TRS	12,882.00	1,486.38	3,371.42	9,510.58	26.17	
10-1250-2110-26	Title I NEC	712.00	82.20	188.28	523.72	26.44	
10-1250-2120-26	Title I ETHIS/THIS	1,928.00	222.42	509.46	1,418.54	26.42	
10-1250-2210-26	Title I Life Insurance	125.00	10.40	31.20	93.80	24.96	
10-1250-3100-26	Title I Purchased Service	14,649.00	324.00	7,124.00	7,525.00	48.63	
10-1250-4100-26	Title I Supplies	200.00	0.00	0.00	200.00	0.00	
10-1250-5100-26	Title I Capital Outlay	0.00	0.00	0.00	0.00	0.00	
<b>1250</b>	<b>Remedial and Supplemental Programs K-12</b>	<b>152,742.00</b>	<b>16,294.64</b>	<b>43,677.24</b>	<b>109,064.76</b>	<b>28.60</b>	** Function
<b>Interscholastic Programs</b>							
10-1500-1100-1	Extracurricular Salaries	61,000.00	388.05	905.44	60,094.56	1.48	
10-1500-2100-1	Extracurricular TRS	4,800.00	0.00	0.00	4,800.00	0.00	
10-1500-2110-1	Extracurricular NEC	350.00	0.00	0.00	350.00	0.00	
10-1500-2120-1	Extracurricular ETHIS/THIS	1,200.00	0.00	0.00	1,200.00	0.00	
10-1500-3100-1	Extracurricular Purchased Service	10,000.00	680.00	1,100.00	8,900.00	11.00	
10-1500-3300-1	Extracurricular Travel	2,000.00	0.00	0.00	2,000.00	0.00	
10-1500-4100-1	Extracurricular Supplies	5,000.00	182.07	309.05	4,690.95	6.18	
10-1500-6100-1	Extracurricular Fees	2,500.00	830.00	870.00	1,630.00	34.80	
<b>1500</b>	<b>Interscholastic Programs</b>	<b>86,850.00</b>	<b>2,080.12</b>	<b>3,184.49</b>	<b>83,665.51</b>	<b>3.67</b>	** Function
<b>Bilingual Programs</b>							
10-1800-1100-38	Bi-Lingual Salaries	113,893.00	9,832.86	22,490.66	91,402.34	19.75	
10-1800-2100-38	Bi-Lingual TRS	8,931.00	637.62	1,460.38	7,470.62	16.35	
10-1800-2110-38	Bi-Lingual NEC	4,324.00	41.10	94.14	4,229.86	2.18	
10-1800-2120-38	Bi-Lingual ETHIS/THIS	1,437.00	111.21	254.73	1,182.27	17.73	
10-1800-2200-38	Bi-Lingual Vision Insurance	88.00	9.56	28.68	59.32	32.59	
10-1800-2210-38	Bi-Lingual Life Insurance	177.00	10.40	31.20	145.80	17.63	

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Education Fund 10						
Fund	10	Education Fund				
Function	1800	Bilingual Programs				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
10-1800-2220-38	Bi-Lingual Health Insurance	7,926.00	853.86	2,561.58	5,364.42	32.32
10-1800-2230-38	Bi-Lingual Dental Insurance	580.00	60.72	182.16	397.84	31.41
10-1800-4100-38	Bi-Lingual Supplies	500.00	0.00	0.00	500.00	0.00
<b>1800 Bilingual Programs</b>		<b>137,856.00</b>	<b>11,557.33</b>	<b>27,103.53</b>	<b>110,752.47</b>	<b>19.66</b> ** Function
<b><u>Guidance Services</u></b>						
10-2120-1100-1	Guidance Salary	85,610.00	8,469.69	31,968.73	53,641.27	37.34
10-2120-2100-1	Guidance TRS	7,260.00	837.66	3,161.74	4,098.26	43.55
10-2120-2110-1	Guidance NEC	468.00	53.97	203.73	264.27	43.53
10-2120-2120-1	Guidance ETHIS/THIS	1,266.00	146.13	551.57	714.43	43.57
10-2120-2200-1	Guidance Vision Insurance	132.00	9.90	42.90	89.10	32.50
10-2120-2210-1	Guidance Life Insurance	73.00	5.20	26.00	47.00	35.62
10-2120-2220-1	Guidance Health Insurance	11,905.00	895.64	3,862.04	8,042.96	32.44
10-2120-2230-1	Guidance Dental Insurance	1,009.00	72.02	296.42	712.58	29.38
<b>2120 Guidance Services</b>		<b>107,723.00</b>	<b>10,490.21</b>	<b>40,113.13</b>	<b>67,609.87</b>	<b>37.24</b> ** Function
<b><u>Health Services</u></b>						
10-2130-1100-1	Nurse Salary	0.00	3,943.38	4,249.02	(4,249.02)	0.00
10-2130-2200-1	Nurse Vision Insurance	13.00	0.00	13.20	(0.20)	101.54
10-2130-2210-1	Nurse Life Insurance	73.00	5.20	26.00	47.00	35.62
10-2130-2220-1	Nurse Health Insurance	1,175.00	0.00	1,175.12	(0.12)	100.01
10-2130-2230-1	Nurse Dental Insurance	80.00	0.00	80.36	(0.36)	100.45
10-2130-3100-1	Nurse Purchased Service	500.00	0.00	400.00	100.00	80.00
10-2130-4100-1	Nurse Supplies	800.00	153.97	196.36	603.64	24.55
10-2130-5100-1	Nurse Capital Outlay	0.00	0.00	0.00	0.00	0.00
10-2130-5100-58	ESSER Grant Capital Outlay	900.00	0.00	0.00	900.00	0.00
<b>2130 Health Services</b>		<b>3,541.00</b>	<b>4,102.55</b>	<b>6,140.06</b>	<b>(2,599.06)</b>	<b>173.40</b> ** Function
<b><u>Speech Pathology/Audio Services</u></b>						
10-2150-1100-1	Speech Salary	121,746.00	14,407.37	32,944.29	88,801.71	27.06
10-2150-2100-1	Speech TRS	12,101.00	1,396.23	3,197.91	8,903.09	26.43
10-2150-2110-1	Speech NEC	780.00	89.97	206.05	573.95	26.42
10-2150-2120-1	Speech ETHIS/THIS	2,111.00	243.54	557.82	1,553.18	26.42
10-2150-2200-1	Speech Vision Insurance	46.00	6.60	25.72	20.28	55.91
10-2150-2210-1	Speech Life Insurance	125.00	10.40	31.20	93.80	24.96
10-2150-2220-1	Speech Health Insurance	7,393.00	587.56	2,295.28	5,097.72	31.05
10-2150-2230-1	Speech Dental Insurance	539.00	40.18	161.62	377.38	29.99
10-2150-3100-1	Speech Purchased Service	0.00	0.00	0.00	0.00	0.00
10-2150-3300-1	Speech Travel	0.00	0.00	0.00	0.00	0.00
10-2150-4100-1	Speech Supplies	0.00	0.00	0.00	0.00	0.00
10-2150-6100-1	Speech Dues & Fees	500.00	0.00	0.00	500.00	0.00

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Education Fund 10						
Fund	10	Education Fund				
Function	2150	Speech Pathology/Audio Services				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
<b>2150</b>	<b>Speech Pathology/Audio Services</b>	145,341.00	16,781.85	39,419.89	105,921.11	27.12 ** Function
<b>Improvement of Instruction Serv</b>						
10-2210-3100-1	Regular Staff Development	0.00	0.00	31.59	(31.59)	0.00
10-2210-3100-26	Title I Staff Development	0.00	1,550.00	2,821.92	(2,821.92)	0.00
10-2210-3100-58	ESSER Grant Staff Development	0.00	8,680.00	8,680.00	(8,680.00)	0.00
10-2210-6100-26	Title I Dues & Fees	0.00	0.00	0.00	0.00	0.00
<b>2210</b>	<b>Improvement of Instruction Serv</b>	0.00	10,230.00	11,533.51	(11,533.51)	0.00 ** Function
<b>Educational Media Services</b>						
10-2220-1100-1	Library Salaries	73,109.00	8,944.95	20,214.77	52,894.23	27.65
10-2220-1101-1	Summer Library Salaries	0.00	431.88	1,349.10	(1,349.10)	0.00
10-2220-2100-1	Library TRS	4,788.00	552.51	1,265.47	3,522.53	26.43
10-2220-2110-1	Library NEC	309.00	35.61	81.57	227.43	26.40
10-2220-2120-1	Library ETHIS/THIS	835.00	96.39	220.75	614.25	26.44
10-2220-2200-1	Library Vision Insurance	215.00	12.98	38.94	176.06	18.11
10-2220-2210-1	Library Life Insurance	125.00	10.40	31.47	93.53	25.18
10-2220-2220-1	Library Health Insurance	20,235.00	1,422.26	4,266.78	15,968.22	21.09
10-2220-2230-1	Library Dental Insurance	1,668.00	98.46	295.38	1,372.62	17.71
10-2220-3100-1	Library Software Services	1,000.00	0.00	0.00	1,000.00	0.00
10-2220-3300-1	Library Travel	0.00	0.00	0.00	0.00	0.00
10-2220-4100-1	Library Supplies	9,000.00	480.05	691.35	8,308.65	7.68
10-2220-4100-22	Back to Books Grant	0.00	0.00	0.00	0.00	0.00
10-2220-4100-26	Title I Library Supplies	0.00	0.00	0.00	0.00	0.00
10-2220-4105-1	Accelerated Reader Supplies	4,241.00	0.00	4,241.25	(0.25)	100.01
10-2220-4200-1	Library Per Capita Grant	0.00	0.00	0.00	0.00	0.00
10-2220-4300-1	Library Audio Visual	0.00	0.00	0.00	0.00	0.00
10-2220-5100-1	Library Capital Outlay	0.00	0.00	0.00	0.00	0.00
10-2220-6100-1	Library Dues & Fees	0.00	0.00	0.00	0.00	0.00
<b>2220</b>	<b>Educational Media Services</b>	115,525.00	12,085.49	32,696.83	82,828.17	28.30 ** Function
<b>Service Area Direction</b>						
10-2221-3100-1	Computer Purchased Service	1,500.00	0.00	3,781.50	(2,281.50)	252.10
10-2221-3250-1	Tech Lease Payment	59,211.00	0.00	0.00	59,211.00	0.00
10-2221-4100-1	Computer Supplies	8,000.00	1,140.50	4,301.00	3,699.00	53.76
10-2221-4200-1	Computer Software	35,000.00	3,837.76	4,087.76	30,912.24	11.68
10-2221-5100-1	Computer Capital Outlay	20,000.00	0.00	0.00	20,000.00	0.00
<b>2221</b>	<b>Service Area Direction</b>	123,711.00	4,978.26	12,170.26	111,540.74	9.84 ** Function
<b>Audio-Visual Services</b>						
10-2223-1100-1	Tech Specialist Salary	88,421.00	10,202.40	23,805.60	64,615.40	26.92
10-2223-2200-1	Tech Specialist Vision Insurance	156.00	12.98	38.94	117.06	24.96

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Education Fund 10							
Fund	10	Education Fund					
Function	2223	Audio-Visual Services					
Account Number	Description		Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
10-2223-2210-1	Tech Specialist Life Insurance		62.00	5.20	15.60	46.40	25.16
10-2223-2220-1	Tech Specialist Health Insurance		14,090.00	1,161.94	3,485.82	10,604.18	24.74
10-2223-2230-1	Teach Specialist Dental Insurance		1,270.00	98.46	295.38	974.62	23.26
10-2223-4100-1	Tech Specialist Supplies		0.00	0.00	0.00	0.00	0.00
10-2223-5100-1	Tech Specialist Capital Outlay		0.00	0.00	0.00	0.00	0.00
<b>2223</b>	<b>Audio-Visual Services</b>		<b>103,999.00</b>	<b>11,480.98</b>	<b>27,641.34</b>	<b>76,357.66</b>	<b>26.58</b> ** Function
<b>Computer-Assisted Inst</b>							
10-2225-1100-1	Tech Coordinator Salary		50,642.00	6,304.80	14,711.20	35,930.80	29.05
10-2225-2200-1	Tech Coordinator Vision Insurance		119.00	9.90	29.70	89.30	24.96
10-2225-2210-1	Tech Coordinator Life Insurance		62.00	5.20	15.60	46.40	25.16
10-2225-2220-1	Tech Coordinator Health Insurance		10,730.00	895.64	2,686.92	8,043.08	25.04
10-2225-2230-1	Tech Coordinator Dental Insurance		929.00	72.02	216.06	712.94	23.26
<b>2225</b>	<b>Computer-Assisted Inst</b>		<b>62,482.00</b>	<b>7,287.56</b>	<b>17,659.48</b>	<b>44,822.52</b>	<b>28.26</b> ** Function
<b>Assessment/Testing</b>							
10-2230-3100-26	Title I Testing Purchased Service		0.00	0.00	0.00	0.00	0.00
10-2230-3100-58	ESSER Testing Purchased Service		9,400.00	0.00	2,464.00	6,936.00	26.21
10-2230-4100-1	Testing Supplies		0.00	0.00	0.00	0.00	0.00
10-2230-4100-26	Title I Testing Supplies		0.00	0.00	0.00	0.00	0.00
<b>2230</b>	<b>Assessment/Testing</b>		<b>9,400.00</b>	<b>0.00</b>	<b>2,464.00</b>	<b>6,936.00</b>	<b>26.21</b> ** Function
<b>Board of Education Services</b>							
10-2310-1100-1	Board Secretary Salary		1,800.00	207.69	484.61	1,315.39	26.92
10-2310-1101-1	Board Treasurer Salary		1,800.00	234.78	313.04	1,486.96	17.39
10-2310-3170-1	Board Audit Services		12,000.00	7,800.00	7,800.00	4,200.00	65.00
10-2310-3180-1	Board Legal Services		3,500.00	5,072.00	5,072.00	(1,572.00)	144.91
10-2310-3300-1	Board Travel		8,000.00	0.00	0.00	8,000.00	0.00
10-2310-3500-1	Board Legal Advertising		1,500.00	82.50	82.50	1,417.50	5.50
10-2310-3800-1	Board Bond Insurance		5,000.00	0.00	124.00	4,876.00	2.48
10-2310-3900-1	Board Other Purchased Service		25,000.00	205.00	6,373.67	18,626.33	25.49
10-2310-4100-1	Board Supplies		8,000.00	122.48	122.48	7,877.52	1.53
10-2310-6100-1	Board Dues & Fees		4,000.00	0.00	2,747.96	1,252.04	68.70
<b>2310</b>	<b>Board of Education Services</b>		<b>70,600.00</b>	<b>13,724.45</b>	<b>23,120.26</b>	<b>47,479.74</b>	<b>32.75</b> ** Function
<b>Executive Admin Services</b>							
10-2320-1100-1	Superintendent Salary		110,280.00	14,686.19	34,267.78	76,012.22	31.07
10-2320-1101-1	Sup` t Secretary Salary		39,688.00	7,132.90	14,007.98	25,680.02	35.30
10-2320-1700-1	Sick Days - Sup` t		0.00	0.00	0.00	0.00	0.00
10-2320-2100-1	Superintendent TRS		12,588.00	1,452.48	3,389.12	9,198.88	26.92
10-2320-2110-1	Superintendent NEC		811.00	93.60	218.40	592.60	26.93
10-2320-2120-1	Superintendent ETHIS/THIS		2,196.00	253.38	591.22	1,604.78	26.92

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Education Fund 10							
Fund	10	Education Fund					
Function	2320	Executive Admin Services					
Account Number	Description		Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
10-2320-2200-1	Sup` t & Secretary Vision Insurance		232.00	19.36	58.08	173.92	25.03
10-2320-2210-1	Sup` t & Secretary Life Insurance		250.00	20.80	62.40	187.60	24.96
10-2320-2220-1	Sup` t & Secretary Health Insurance		21,053.00	1,736.32	5,208.96	15,844.04	24.74
10-2320-2230-1	Sup` t & Secretary Dental Insurance		2,022.00	156.74	470.22	1,551.78	23.26
10-2320-3100-1	Superintendent Purchased Service		0.00	0.00	0.00	0.00	0.00
10-2320-3300-1	Sup` t & Secretary Travel		750.00	66.69	115.83	634.17	15.44
10-2320-4100-1	Superintendent Office Supply		500.00	0.00	102.64	397.36	20.53
10-2320-5100-1	Superintendent Capital Outlay		0.00	0.00	0.00	0.00	0.00
10-2320-6100-1	Superintendent Dues & Fees		1,000.00	35.00	1,014.08	(14.08)	101.41
<b>2320</b>	<b>Executive Admin Services</b>		<b>191,370.00</b>	<b>25,653.46</b>	<b>59,506.71</b>	<b>131,863.29</b>	<b>31.10</b>
							** Function
<b>Office Of Principal Serv</b>							
10-2410-1100-1	Principal Salary		142,839.00	19,067.13	42,235.06	100,603.94	29.57
10-2410-1101-1	Princ Secretary Salary		58,881.00	9,041.50	18,797.29	40,083.71	31.92
10-2410-1100-58	ESSER Salaries		0.00	0.00	960.00	(960.00)	0.00
10-2410-1700-1	Sick/Pers Day - Principal		0.00	0.00	0.00	0.00	0.00
10-2410-2100-1	Principal TRS		16,343.00	1,924.14	4,449.16	11,893.84	27.22
10-2410-2100-58	ESSER TRS		0.00	0.00	94.93	(94.93)	0.00
10-2410-2101-58	ESSER Federal TRS		0.00	0.00	110.66	(110.66)	0.00
10-2410-2110-1	Principal NEC		1,053.00	123.99	286.71	766.29	27.23
10-2410-2110-58	ESSER NEC		0.00	0.00	6.12	(6.12)	0.00
10-2410-2120-1	Principal ETHIS/THIS		2,851.00	335.64	776.11	2,074.89	27.22
10-2410-2120-58	ESSER ETHIS/THIS		0.00	0.00	16.56	(16.56)	0.00
10-2410-2200-1	Princ & Secretary Vision Insurance		465.00	38.72	114.03	350.97	24.52
10-2410-2200-58	ESSER Vision Insurance		0.00	0.00	2.13	(2.13)	0.00
10-2410-2210-1	Princ & Secretary Life Insurance		499.00	41.60	121.37	377.63	24.32
10-2410-2210-58	ESSER Life Insurance		0.00	0.00	1.72	(1.72)	0.00
10-2410-2220-1	Princ & Secretary Health Insurance		42,106.00	3,472.64	10,227.01	31,878.99	24.29
10-2410-2220-58	ESSER Health Insurance		0.00	0.00	190.91	(190.91)	0.00
10-2410-2230-1	Princ & Secretary Dental Insurance		4,044.00	313.48	923.21	3,120.79	22.83
10-2410-2230-58	ESSER Dental Insurance		0.00	0.00	17.23	(17.23)	0.00
10-2410-2300-1	Principal Tuition Reimbursement		3,600.00	0.00	0.00	3,600.00	0.00
10-2410-3100-1	Principal Purchased Service		0.00	0.00	0.00	0.00	0.00
10-2410-3300-1	Princ & Secretary Travel		500.00	0.00	0.00	500.00	0.00
10-2410-4100-1	Principal Supplies		2,000.00	0.00	0.00	2,000.00	0.00
10-2410-5100-1	Principal Capital Outlay		0.00	0.00	0.00	0.00	0.00
10-2410-6100-1	Principal Dues & Fees		1,000.00	0.00	702.07	297.93	70.21
<b>2410</b>	<b>Office Of Principal Serv</b>		<b>276,181.00</b>	<b>34,358.84</b>	<b>80,032.28</b>	<b>196,148.72</b>	<b>28.98</b>
							** Function
<b>Fiscal Services</b>							
10-2520-1100-1	Bookkeeper Salary		50,137.00	6,592.71	15,382.99	34,754.01	30.68

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Education Fund 10							
Fund	10	Education Fund					
Function	2520	Fiscal Services					
Account Number	Description		Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
10-2520-2200-1	Bookkeeper Vision Insurance		79.00	6.60	19.80	59.20	25.06
10-2520-2210-1	Bookkeeper Life Insurance		62.00	5.20	15.60	46.40	25.16
10-2520-2220-1	Bookkeeper Health Insurance		7,127.00	587.56	1,762.68	5,364.32	24.73
10-2520-2230-1	Bookkeeper Dental Insurance		518.00	40.18	120.54	397.46	23.27
10-2520-3100-1	Bookkeeper Purchased Service		9,000.00	0.00	0.00	9,000.00	0.00
10-2520-4100-1	Bookkeeper Supplies		1,750.00	0.00	0.00	1,750.00	0.00
<b>2520</b>	<b>Fiscal Services</b>		<b>68,673.00</b>	<b>7,232.25</b>	<b>17,301.61</b>	<b>51,371.39</b>	<b>25.19</b>
							** Function
<b>Food Services</b>							
10-2560-1100-1	Food Service Salaries		97,441.00	11,271.04	27,711.45	69,729.55	28.44
10-2560-1200-1	Food Service Substitute		1,500.00	1,078.44	1,078.44	421.56	71.90
10-2560-2200-1	Food Service Vision Insurance		119.00	0.00	0.00	119.00	0.00
10-2560-2210-1	Food Service Life Insurance		198.00	10.40	41.60	156.40	21.01
10-2560-2220-1	Food Service Health Insurance		10,729.00	0.00	0.00	10,729.00	0.00
10-2560-2230-1	Food Service Dental Insurance		795.00	0.00	0.00	795.00	0.00
10-2560-3100-1	Food Service Purchased Service		1,000.00	0.00	0.00	1,000.00	0.00
10-2560-4100-1	Food Supplies		100,000.00	6,726.08	9,861.31	90,138.69	9.86
10-2560-4100-16	ECE Supplies		3,000.00	60.36	60.36	2,939.64	2.01
10-2560-4200-1	Non-Food Supplies		2,500.00	0.00	463.48	2,036.52	18.54
10-2560-5100-1	Food Service Capital Outlay		0.00	0.00	0.00	0.00	0.00
<b>2560</b>	<b>Food Services</b>		<b>217,282.00</b>	<b>19,146.32</b>	<b>39,216.64</b>	<b>178,065.36</b>	<b>18.05</b>
							** Function
<b>Internal Services</b>							
10-2570-3250-1	Copy Machine Rental		20,000.00	1,868.25	4,796.52	15,203.48	23.98
10-2570-4100-1	Internal Supplies		1,000.00	140.00	140.00	860.00	14.00
<b>2570</b>	<b>Internal Services</b>		<b>21,000.00</b>	<b>2,008.25</b>	<b>4,936.52</b>	<b>16,063.48</b>	<b>23.51</b>
							** Function
<b>Other Support Services</b>							
10-2900-3100-1	Investment Fees		4,100.00	396.38	1,017.46	3,082.54	24.82
<b>2900</b>	<b>Other Support Services</b>		<b>4,100.00</b>	<b>396.38</b>	<b>1,017.46</b>	<b>3,082.54</b>	<b>24.82</b>
							** Function
<b>Community Services</b>							
10-3000-4100-16	ECE Supplies		200.00	0.00	0.00	200.00	0.00
10-3000-4100-26	Title I Reading Night Supplies		1,300.00	0.00	0.00	1,300.00	0.00
<b>3000</b>	<b>Community Services</b>		<b>1,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,500.00</b>	<b>0.00</b>
							** Function
<b>Payments Sp Ed Programs</b>							
10-4120-3100-1	BMP Joint Agreement Assessment		391,824.00	0.00	97,956.08	293,867.92	25.00
10-4120-3400-1	Vision & Hearing Services		12,000.00	0.00	0.00	12,000.00	0.00
10-4120-6700-1	Spec Ed Tuition - Other Schools		75,000.00	5,362.72	11,669.00	63,331.00	15.56
<b>4120</b>	<b>Payments Sp Ed Programs</b>		<b>478,824.00</b>	<b>5,362.72</b>	<b>109,625.08</b>	<b>369,198.92</b>	<b>22.89</b>
							** Function
<b>Other Interest on Short-Term Debt</b>							

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Education Fund 10							
Fund	10	Education Fund					
Function	5150	Other Interest on Short-Term Debt					
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget	
10-5150-6100	Interest on Bonds	179,278.00	0.00	0.00	179,278.00	0.00	
<b>5150</b>	<b>Other Interest on Short-Term Debt</b>	<b>179,278.00</b>	<b>0.00</b>	<b>0.00</b>	<b>179,278.00</b>	<b>0.00</b>	** Function
<b>10</b>	<b>Education Fund</b>	<b>6,463,431.00</b>	<b>675,490.20</b>	<b>1,609,509.91</b>	<b>4,853,921.09</b>	<b>24.90</b>	* Fund
<b>10</b>	<b>Education Fund</b>	<b>6,463,431.00</b>	<b>675,490.20</b>	<b>1,609,509.91</b>	<b>4,853,921.09</b>	<b>24.90</b>	Fund

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Oper, Build, & Maint Fund 20							
Fund	20	Oper, Build, & Maint Fund					
Function	2540	Oper and Maint of Plant Services					
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget	
<b>Oper, Build, &amp; Maint Fund</b>							
<b>Oper and Maint of Plant Services</b>							
20-2540-1100-1	Custodian Salaries	149,680.00	19,604.97	43,654.55	106,025.45	29.17	
20-2540-1101-1	Summer Custodian Salaries	5,000.00	1,610.40	16,080.53	(11,080.53)	321.61	
20-2540-1200-1	Custodian Substitute	0.00	56.76	56.76	(56.76)	0.00	
20-2540-2200-1	Custodian Vision Insurance	139.00	7.34	20.54	118.46	14.78	
20-2540-2210-1	Custodian Life Insurance	187.00	16.94	51.31	135.69	27.44	
20-2540-2220-1	Custodian Health Insurance	13,272.00	914.46	2,610.22	10,661.78	19.67	
20-2540-2230-1	Custodian Dental Insurance	916.00	45.82	126.18	789.82	13.78	
20-2540-3100-1	Telephone & Internet	16,800.00	1,477.62	3,838.94	12,961.06	22.85	
20-2540-3200-1	Grounds Upkeep Services	33,000.00	9,542.67	30,352.17	2,647.83	91.98	
20-2540-3201-1	Building Upkeep Services	150,000.00	21,998.83	175,522.28	(25,522.28)	117.01	
20-2540-3202-1	Equipment Upkeep Services	32,000.00	4,152.51	7,182.47	24,817.53	22.45	
20-2540-3700-1	Water	6,500.00	639.22	1,342.14	5,157.86	20.65	
20-2540-4100-1	Building Supply	25,000.00	1,971.65	6,805.83	18,194.17	27.22	
20-2540-4100-25	Title IV SSAE Supplies	8,209.00	0.00	0.00	8,209.00	0.00	
20-2540-4100-58	ESSER Grant Supplies	30,000.00	596.26	596.26	29,403.74	1.99	
20-2540-4605-1	Gas	20,000.00	234.35	4,771.41	15,228.59	23.86	
20-2540-4606-1	Electricity	80,000.00	6,306.05	14,754.74	65,245.26	18.44	
20-2540-5100-58	ESSER Grant Capital Outlay	0.00	0.00	1,788.00	(1,788.00)	0.00	
20-2540-5100-1	Building Capital Outlay	0.00	0.00	0.00	0.00	0.00	
<b>2540</b>	<b>Oper and Maint of Plant Services</b>	<b>570,703.00</b>	<b>69,175.85</b>	<b>309,554.33</b>	<b>261,148.67</b>	<b>54.24</b>	<b>** Function</b>
<b>Other Support Services</b>							
20-2900-3100-1	Investment Fees	750.00	67.05	176.55	573.45	23.54	
<b>2900</b>	<b>Other Support Services</b>	<b>750.00</b>	<b>67.05</b>	<b>176.55</b>	<b>573.45</b>	<b>23.54</b>	<b>** Function</b>
<b>20</b>	<b>Oper, Build, &amp; Maint Fund</b>	<b>571,453.00</b>	<b>69,242.90</b>	<b>309,730.88</b>	<b>261,722.12</b>	<b>54.20</b>	<b>* Fund</b>
<b>20</b>	<b>Oper, Build, &amp; Maint Fund</b>	<b>571,453.00</b>	<b>69,242.90</b>	<b>309,730.88</b>	<b>261,722.12</b>	<b>54.20</b>	<b>Fund</b>

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Debt Service Fund or Fund Group 30							
Fund	30	Debt Service Fund or Fund Group					
Function	5200	Debt Service - Interest on Long-Term Debt					
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget	
<b>Debt Service Fund or Fund Group</b>							
<b>Debt Service - Interest on Long-Term Debt</b>							
30-5200-6000-1	Interest on Bonds	77,175.00	0.00	0.00	77,175.00	0.00	
5200	Debt Service - Interest on Long-Term Debt	77,175.00	0.00	0.00	77,175.00	0.00	** Function
<b>Teachers/Employees Orders</b>							
30-5300-6000-1	Principal on Bonds	415,000.00	0.00	0.00	415,000.00	0.00	
5300	Teachers/Employees Orders	415,000.00	0.00	0.00	415,000.00	0.00	** Function
<b>Debt Service Other - Short Term Debt Principal</b>							
30-5400-3000-1	Service Charge on Bonds	0.00	0.00	0.00	0.00	0.00	
5400	Debt Service Other - Short Term Debt Principal	0.00	0.00	0.00	0.00	0.00	** Function
30	Debt Service Fund or Fund Group	492,175.00	0.00	0.00	492,175.00	0.00	* Fund
30	Debt Service Fund or Fund Group	492,175.00	0.00	0.00	492,175.00	0.00	Fund

# Spring Valley District 99 Expenditure Repo

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Transportation Fund 40							
Fund	40	Transportation Fund					
Function	2550	Pupil Transportation Services					
Account Number	Description		Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
<b>Transportation Fund</b>							
<b><u>Pupil Transportation Services</u></b>							
40-2550-3100-16	ECE Transportation		92,000.00	4,569.74	4,569.74	87,430.26	4.97
40-2550-3310-1	Spec Ed Transportation		60,000.00	10,359.23	13,599.23	46,400.77	22.67
40-2550-3311-1	Regular Transportation		175,000.00	10,956.44	10,956.44	164,043.56	6.26
40-2550-3312-1	Extracurricular Transportation		3,000.00	1,212.40	1,212.40	1,787.60	40.41
40-2550-3313-1	Field Trip Transportation		7,500.00	0.00	0.00	7,500.00	0.00
40-2550-4100-1	Transportation Supplies		0.00	2,501.10	3,288.62	(3,288.62)	0.00
<b>2550</b>	<b>Pupil Transportation Services</b>		<b>337,500.00</b>	<b>29,598.91</b>	<b>33,626.43</b>	<b>303,873.57</b>	<b>9.96</b>
							** Function
<b><u>Other Support Services</u></b>							
40-2900-3100-1	Investment Fees		50.00	6.50	6.68	43.32	13.36
<b>2900</b>	<b>Other Support Services</b>		<b>50.00</b>	<b>6.50</b>	<b>6.68</b>	<b>43.32</b>	<b>13.36</b>
							** Function
<b>40</b>	<b>Transportation Fund</b>		<b>337,550.00</b>	<b>29,605.41</b>	<b>33,633.11</b>	<b>303,916.89</b>	<b>9.96</b>
							* Fund
<b>40</b>	<b>Transportation Fund</b>		<b>337,550.00</b>	<b>29,605.41</b>	<b>33,633.11</b>	<b>303,916.89</b>	<b>9.96</b>
							Fund

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I.M.R.F./Soc. Sec. Fund 50						
Fund	50	I.M.R.F./Soc. Sec. Fund				
Function	1110	Regular Programs				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget

**I.M.R.F./Soc. Sec. Fund**

**Regular Programs**

50-1110-2120-1	Regular IMRF	3,819.00	496.08	846.24	2,972.76	22.16	
50-1110-2120-58	ESSER IMRF	40.00	0.00	30.06	9.94	75.15	
50-1110-2130-1	Regular FICA	3,900.00	440.17	761.01	3,138.99	19.51	
50-1110-2130-12	Insurance Stipend FICA	1,851.00	0.00	168.30	1,682.70	9.09	
50-1110-2130-58	ESSER FICA	37.00	0.00	27.54	9.46	74.43	
50-1110-2140-1	Regular Medicare	24,577.00	2,784.27	6,310.75	18,266.25	25.68	
50-1110-2140-12	Insurance Stipend Medicare	319.00	0.00	0.00	319.00	0.00	
50-1110-2140-20	Title II Medicare	171.00	0.00	81.40	89.60	47.60	
50-1110-2140-58	ESSER Medicare	3,176.00	327.60	822.30	2,353.70	25.89	
<b>1110 Regular Programs</b>		<b>37,890.00</b>	<b>4,048.12</b>	<b>9,047.60</b>	<b>28,842.40</b>	<b>23.88</b>	<b>** Function</b>

**Function 1111**

50-1111-2130-1	Substitut FICA	1,500.00	79.42	79.42	1,420.58	5.29	
50-1111-2140-1	Substitute Medicare	1,000.00	41.33	41.33	958.67	4.13	
<b>1111 Function 1111</b>		<b>2,500.00</b>	<b>120.75</b>	<b>120.75</b>	<b>2,379.25</b>	<b>4.83</b>	<b>** Function</b>

**Pre-K Programs**

50-1125-2120-16	ECE IMRF	3,299.00	427.89	966.77	2,332.23	29.30	
50-1125-2130-16	ECE FICA	3,368.00	392.01	885.73	2,482.27	26.30	
50-1125-2140-16	ECE Medicare	955.00	101.47	225.83	729.17	23.65	
<b>1125 Pre-K Programs</b>		<b>7,622.00</b>	<b>921.37</b>	<b>2,078.33</b>	<b>5,543.67</b>	<b>27.27</b>	<b>** Function</b>

**Infant/Toddler (I/T)**

50-1215-2120-1	Life Skills IMRF	6,870.00	695.33	1,949.44	4,920.56	28.38	
50-1215-2130-1	Life Skills FICA	7,012.00	608.41	1,700.19	5,311.81	24.25	
50-1215-2140-1	Life Skills Medicare	1,138.00	154.12	268.60	869.40	23.60	
<b>1215 Infant/Toddler (I/T)</b>		<b>15,020.00</b>	<b>1,457.86</b>	<b>3,918.23</b>	<b>11,101.77</b>	<b>26.09</b>	<b>** Function</b>

**Cross-Categorical (Cc)**

50-1220-2120-1	CC Primary IMRF	1,405.00	379.71	828.55	576.45	58.97	
50-1220-2130-1	CC Primary FICA	1,438.00	347.88	759.12	678.88	52.79	
50-1220-2140-1	CC Primary Medicare	1,100.00	139.44	217.20	882.80	19.75	
<b>1220 Cross-Categorical (Cc)</b>		<b>3,943.00</b>	<b>867.03</b>	<b>1,804.87</b>	<b>2,138.13</b>	<b>45.77</b>	<b>** Function</b>

**Function 1221**

50-1221-2120-1	CC Middle IMRF	3,751.00	485.13	1,469.01	2,281.99	39.16	
50-1221-2130-1	CC Middle FICA	3,829.00	444.48	1,345.92	2,483.08	35.15	
50-1221-2140-1	CC Middle Medicare	1,463.00	169.59	388.43	1,074.57	26.55	
<b>1221 Function 1221</b>		<b>9,043.00</b>	<b>1,099.20</b>	<b>3,203.36</b>	<b>5,839.64</b>	<b>35.42</b>	<b>** Function</b>

**Function 1222**

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I.M.R.F./Soc. Sec. Fund 50							
Fund	50	I.M.R.F./Soc. Sec. Fund					
Function	1222	Function 1222					
Account Number	Description		Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
50-1222-2120-1	CC JH IMRF		4,325.00	570.00	929.40	3,395.60	21.49
50-1222-2130-1	CC JH FICA		4,491.00	522.24	851.52	3,639.48	18.96
50-1222-2140-1	CC JH Medicare		1,670.00	193.71	443.63	1,226.37	26.56
<b>1222</b>	<b>Function 1222</b>		<b>10,486.00</b>	<b>1,285.95</b>	<b>2,224.55</b>	<b>8,261.45</b>	<b>21.21 ** Function</b>
<b><u>Special Education Programs Pre-K</u></b>							
50-1225-2120-1	Pre School IMRF		1,614.00	210.87	464.23	1,149.77	28.76
50-1225-2130-1	Pre School FICA		1,649.00	178.91	411.03	1,237.97	24.93
50-1225-2140-1	Pre School Medicare		272.00	31.53	72.21	199.79	26.55
<b>1225</b>	<b>Special Education Programs Pre-K</b>		<b>3,535.00</b>	<b>421.31</b>	<b>947.47</b>	<b>2,587.53</b>	<b>26.80 ** Function</b>
<b><u>Remedial and Supplemental Programs K-12</u></b>							
50-1250-2140-26	Title I Medicare		1,612.00	184.06	419.54	1,192.46	26.03
<b>1250</b>	<b>Remedial and Supplemental Programs K-12</b>		<b>1,612.00</b>	<b>184.06</b>	<b>419.54</b>	<b>1,192.46</b>	<b>26.03 ** Function</b>
<b><u>Interscholastic Programs</u></b>							
50-1500-2120-1	Extracurricular IMRF		300.00	0.00	0.00	300.00	0.00
50-1500-2130-1	Extracurricular FICA		500.00	0.00	0.00	500.00	0.00
50-1500-2140-1	Extracurricular Medicare		850.00	0.00	0.00	850.00	0.00
<b>1500</b>	<b>Interscholastic Programs</b>		<b>1,650.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,650.00</b>	<b>0.00 ** Function</b>
<b><u>Bilingual Programs</u></b>							
50-1800-2120-38	Bi-Lingual IMRF		2,527.00	282.72	645.00	1,882.00	25.52
50-1800-2130-38	Bi-Lingual FICA		2,231.00	259.02	590.94	1,640.06	26.49
50-1800-2140-38	Bi-Lingual Meciare		1,229.00	89.28	201.52	1,027.48	16.40
<b>1800</b>	<b>Bilingual Programs</b>		<b>5,987.00</b>	<b>631.02</b>	<b>1,437.46</b>	<b>4,549.54</b>	<b>24.01 ** Function</b>
<b><u>Guidance Services</u></b>							
50-2120-2140-1	Guidance Medicare		1,241.00	117.84	448.64	792.36	36.15
<b>2120</b>	<b>Guidance Services</b>		<b>1,241.00</b>	<b>117.84</b>	<b>448.64</b>	<b>792.36</b>	<b>36.15 ** Function</b>
<b><u>Health Services</u></b>							
50-2130-2120-1	Nurse IMRF		2,958.00	329.28	1,180.46	1,777.54	39.91
50-2130-2130-1	Nurse FICA		764.00	301.68	1,074.84	(310.84)	140.69
<b>2130</b>	<b>Health Services</b>		<b>3,722.00</b>	<b>630.96</b>	<b>2,255.30</b>	<b>1,466.70</b>	<b>60.59 ** Function</b>
<b><u>Speech Pathology/Audio Services</u></b>							
50-2150-2140-1	Speech Medicare		1,765.00	208.27	467.47	1,297.53	26.49
<b>2150</b>	<b>Speech Pathology/Audio Services</b>		<b>1,765.00</b>	<b>208.27</b>	<b>467.47</b>	<b>1,297.53</b>	<b>26.49 ** Function</b>
<b><u>Educational Media Services</u></b>							
50-2220-2120-1	Library IMRF		2,168.00	316.48	743.32	1,424.68	34.29
50-2220-2130-1	Library FICA		2,213.00	261.34	603.56	1,609.44	27.27
50-2220-2140-1	Library Medicare		699.00	71.74	157.74	541.26	22.57

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I.M.R.F./Soc. Sec. Fund 50						
Fund	50	I.M.R.F./Soc. Sec. Fund				
Function	2220	Educational Media Services				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
<b>2220</b>	<b>Educational Media Services</b>	5,080.00	649.56	1,504.62	3,575.38	29.62 ** Function
<b>Audio-Visual Services</b>						
50-2223-2120-1	Tech Specialist IMRF	6,632.00	851.91	1,987.79	4,644.21	29.97
50-2223-2130-1	Tech Specialist FICA	6,764.00	731.60	1,674.48	5,089.52	24.76
<b>2223</b>	<b>Audio-Visual Services</b>	13,396.00	1,583.51	3,662.27	9,733.73	27.34 ** Function
<b>Computer-Assisted Inst</b>						
50-2225-2120-1	Tech Coordinator IMRF	4,098.00	526.44	1,228.36	2,869.64	29.97
50-2225-2130-1	Tech Coordinator FICA	4,180.00	456.05	1,046.61	3,133.39	25.04
<b>2225</b>	<b>Computer-Assisted Inst</b>	8,278.00	982.49	2,274.97	6,003.03	27.48 ** Function
<b>Board of Education Services</b>						
50-2310-2120-1	Board IMRF	135.00	0.00	0.00	135.00	0.00
50-2310-2130-1	Board FICA	275.00	17.97	23.96	251.04	8.71
<b>2310</b>	<b>Board of Education Services</b>	410.00	17.97	23.96	386.04	5.84 ** Function
<b>Executive Admin Services</b>						
50-2320-2120-1	Sup` t Secretary IMRF	3,352.00	612.94	1,210.14	2,141.86	36.10
50-2320-2130-1	Sup` t Secretary FICA	3,419.00	561.55	1,108.67	2,310.33	32.43
50-2320-2140-1	Superintendent Medicare	1,846.00	212.32	493.84	1,352.16	26.75
<b>2320</b>	<b>Executive Admin Services</b>	8,617.00	1,386.81	2,812.65	5,804.35	32.64 ** Function
<b>Office Of Principal Serv</b>						
50-2410-2120-1	Princ Secretary IMRF	5,014.00	754.96	1,600.68	3,413.32	31.92
50-2410-2130-1	Princ Secretary FICA	5,116.00	691.67	1,466.49	3,649.51	28.66
50-2410-2140-1	Principal Medicare	2,390.00	282.09	652.27	1,737.73	27.29
50-2410-2140-58	ESSER Medicare	0.00	0.00	13.92	(13.92)	0.00
<b>2410</b>	<b>Office Of Principal Serv</b>	12,520.00	1,728.72	3,733.36	8,786.64	29.82 ** Function
<b>Fiscal Services</b>						
50-2520-2120-1	Bookkeeper IMRF	4,285.00	550.50	1,284.50	3,000.50	29.98
50-2520-2130-1	Bookkeeper FICA	4,371.00	504.33	1,176.77	3,194.23	26.92
<b>2520</b>	<b>Fiscal Services</b>	8,656.00	1,054.83	2,461.27	6,194.73	28.43 ** Function
<b>Oper and Maint of Plant Services</b>						
50-2540-2120-1	Custodian IMRF	12,412.00	1,699.38	4,136.62	8,275.38	33.33
50-2540-2130-1	Custodian FICA	12,904.00	1,577.43	4,380.51	8,523.49	33.95
<b>2540</b>	<b>Oper and Maint of Plant Services</b>	25,316.00	3,276.81	8,517.13	16,798.87	33.64 ** Function
<b>Food Services</b>						
50-2560-2120-1	Food Service IMRF	7,545.00	921.56	2,307.40	5,237.60	30.58
50-2560-2130-1	Food Service FICA	7,143.00	944.74	2,214.40	4,928.60	31.00

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I.M.R.F./Soc. Sec. Fund 50							
Fund	50	I.M.R.F./Soc. Sec. Fund					
Function	2560	Food Services					
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget	
<b>2560</b>	<b>Food Services</b>	14,688.00	1,866.30	4,521.80	10,166.20	30.79	** Function
<b>Other Support Services</b>							
50-2900-3100-1	Investment Fees	150.00	21.90	40.73	109.27	27.15	
<b>2900</b>	<b>Other Support Services</b>	150.00	21.90	40.73	109.27	27.15	** Function
<b>50</b>	<b>I.M.R.F./Soc. Sec. Fund</b>	203,127.00	24,562.64	57,926.33	145,200.67	28.52	* Fund
<b>50</b>	<b>I.M.R.F./Soc. Sec. Fund</b>	203,127.00	24,562.64	57,926.33	145,200.67	28.52	Fund

# Spring Valley District 99 Expenditure Repo

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Capital Projects Fund or Fund Group 60							
Fund	60	Capital Projects Fund or Fund Group					
Function	2530	Facilities Acqu Const Services					
Account Number	Description		Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
<b>Capital Projects Fund or Fund Group</b>							
<b>Facilities Acqu Const Services</b>							
60-2530-3100-1	Construction Services		0.00	0.00	0.00	0.00	0.00
60-2530-3100-58	ESSSER Construction Services		915,469.00	0.00	0.00	915,469.00	0.00
<b>2530</b>	<b>Facilities Acqu Const Services</b>		<b>915,469.00</b>	<b>0.00</b>	<b>0.00</b>	<b>915,469.00</b>	<b>0.00</b> ** Function
<b>Other Support Services</b>							
60-2900-3100-1	Investment Fees		0.00	0.00	0.00	0.00	0.00
<b>2900</b>	<b>Other Support Services</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b> ** Function
<b>Debt Service-Interest on Short-Term Debt</b>							
60-5100-6200-1	Debt Certificate Interest		0.00	0.00	0.00	0.00	0.00
<b>5100</b>	<b>Debt Service-Interest on Short-Term Debt</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b> ** Function
<b>Debt Service - Interest on Long-Term Debt</b>							
60-5200-6100-1	Debt Certificate Principal		0.00	0.00	0.00	0.00	0.00
<b>5200</b>	<b>Debt Service - Interest on Long-Term Debt</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b> ** Function
<b>60</b>	<b>Capital Projects Fund or Fund Group</b>		<b>915,469.00</b>	<b>0.00</b>	<b>0.00</b>	<b>915,469.00</b>	<b>0.00</b> * Fund
<b>60</b>	<b>Capital Projects Fund or Fund Group</b>		<b>915,469.00</b>	<b>0.00</b>	<b>0.00</b>	<b>915,469.00</b>	<b>0.00</b> Fund

# Spring Valley District 99 Expenditure Repo

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Working Cash Fund 70						
Fund	70	Working Cash Fund				
Function	8990	Function 8990				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget

**Working Cash Fund**

**Function 8990**

70-8990-6600-1	Permanent Transfer to Fund 40	0.00	0.00	0.00	0.00	0.00	
70-8990-6601-1	Permanent Transfer to Fund 50	0.00	0.00	0.00	0.00	0.00	
<b>8990</b>	<b>Function 8990</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	** Function
<b>70</b>	<b>Working Cash Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	* Fund
<b>70</b>	<b>Working Cash Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	Fund

# Spring Valley District 99 Expenditure Repo

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Tort Immunity and Judgment Fund 80						
Fund	80	Tort Immunity and Judgment Fund				
Function						
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
<b>Tort Immunity and Judgment Fund</b>						
80-1222-1100-1	CC JH Salaries	3,000.00	0.00	166.47	2,833.53	5.55
80-1225-1100-1	Pre School Salaries	0.00	0.00	0.00	0.00	0.00
80-2130-1100-1	Nurse Salary	38,906.00	0.00	9,887.76	29,018.24	25.41
80-2220-1100-1	Library Salary	4,000.00	0.00	243.30	3,756.70	6.08
80-2320-1100-1	Superintendent Salary	17,000.00	0.00	0.00	17,000.00	0.00
80-2320-1101-1	Sup` t Secretary Salary	5,000.00	0.00	0.00	5,000.00	0.00
80-2361-3800-1	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00
80-2361-3801-1	Liability Insurance	13,398.00	0.00	13,398.00	0.00	100.00
80-2361-3802-1	Property Insurance	34,247.00	0.00	34,247.00	0.00	100.00
<b>Regular Programs</b>						
80-1110-1100-1	Regular Salaries	9,396.00	0.00	0.00	9,396.00	0.00
1110	Regular Programs	9,396.00	0.00	0.00	9,396.00	0.00 ** Function
<b>Pre-K Programs</b>						
80-1125-1100-16	ECE Salaries	5,822.00	0.00	0.00	5,822.00	0.00
1125	Pre-K Programs	5,822.00	0.00	0.00	5,822.00	0.00 ** Function
<b>Infant/Toddler (I/T)</b>						
80-1215-1100-1	Life Skills Salaries	8,000.00	0.00	475.42	7,524.58	5.94
1215	Infant/Toddler (I/T)	8,000.00	0.00	475.42	7,524.58	5.94 ** Function
<b>Cross-Categorical (Cc)</b>						
80-1220-1100-1	CC Primary Salaries	3,000.00	0.00	167.54	2,832.46	5.58
1220	Cross-Categorical (Cc)	3,000.00	0.00	167.54	2,832.46	5.58 ** Function
<b>Function 1221</b>						
80-1221-1100-1	CC Middle Salaries	8,000.00	0.00	666.05	7,333.95	8.33
1221	Function 1221	8,000.00	0.00	666.05	7,333.95	8.33 ** Function
<b>Health Services</b>						
80-2130-5100-1	Nurse Capital Outlay	0.00	0.00	0.00	0.00	0.00
2130	Health Services	0.00	0.00	0.00	0.00	0.00 ** Function
<b>Computer-Assisted Inst</b>						
80-2225-1100-1	Tech Coordinator Salary	4,000.00	0.00	0.00	4,000.00	0.00
2225	Computer-Assisted Inst	4,000.00	0.00	0.00	4,000.00	0.00 ** Function
<b>Risk Management and Claims Services Payments</b>						
80-2365-3100-1	Tort Purchased Service	0.00	0.00	0.00	0.00	0.00
80-2365-3900-1	Risk Management Purchased Service	0.00	0.00	0.00	0.00	0.00
2365	Risk Management and Claims Services Payments	0.00	0.00	0.00	0.00	0.00 ** Function
<b>Educational, Inspectional, Sup Serv due to loss</b>						

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Tort Immunity and Judgment Fund 80						
Fund	80	Tort Immunity and Judgment Fund				
Function	2367	Educational, Inspectional, Sup Serv due to loss				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
80-2367-4100-1	Tort Supplies	0.00	0.00	0.00	0.00	0.00
<b>2367</b>	<b>Educational, Inspectional, Sup Serv due to loss</b>	0.00	0.00	0.00	0.00	0.00 ** Function
<b>Legal Services</b>						
80-2369-3180-1	Legal Services	0.00	0.00	0.00	0.00	0.00
<b>2369</b>	<b>Legal Services</b>	0.00	0.00	0.00	0.00	0.00 ** Function
<b>Office Of Principal Serv</b>						
80-2410-1100-1	Principal Salary	22,000.00	0.00	1,845.27	20,154.73	8.39
80-2410-1101-1	Princ Secretary Salaries	8,000.00	0.00	372.68	7,627.32	4.66
<b>2410</b>	<b>Office Of Principal Serv</b>	30,000.00	0.00	2,217.95	27,782.05	7.39 ** Function
<b>Fiscal Services</b>						
80-2520-1100-1	Bookkeeper Salary	7,000.00	0.00	0.00	7,000.00	0.00
<b>2520</b>	<b>Fiscal Services</b>	7,000.00	0.00	0.00	7,000.00	0.00 ** Function
<b>Oper and Maint of Plant Services</b>						
80-2540-1100-1	Custodian Salary	19,000.00	0.00	0.00	19,000.00	0.00
<b>2540</b>	<b>Oper and Maint of Plant Services</b>	19,000.00	0.00	0.00	19,000.00	0.00 ** Function
<b>Food Services</b>						
80-2560-1100-1	Food Service Salary	3,000.00	0.00	156.79	2,843.21	5.23
<b>2560</b>	<b>Food Services</b>	3,000.00	0.00	156.79	2,843.21	5.23 ** Function
<b>Other Support Services</b>						
80-2900-3100-1	Investment Fees	200.00	14.72	21.13	178.87	10.57
80-2900-3800-1	Worker's Compensation Insurance	26,231.00	660.00	26,891.00	(660.00)	102.52
<b>2900</b>	<b>Other Support Services</b>	26,431.00	674.72	26,912.13	(481.13)	101.82 ** Function
<b>80</b>	<b>Tort Immunity and Judgment Fund</b>	239,200.00	674.72	88,538.41	150,661.59	37.01 * Fund
<b>80</b>	<b>Tort Immunity and Judgment Fund</b>	239,200.00	674.72	88,538.41	150,661.59	37.01 Fund

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Capital Improvement Fund 90							
Fund	90	Capital Improvement Fund					
Function	2530	Facilities Acqu Const Services					
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget	
<b>Capital Improvement Fund</b>							
<b>Facilities Acqu Const Services</b>							
90-2530-3100-1	Life Safety Purchased Service	0.00	0.00	0.00	0.00	0.00	
90-2530-3600-1	Life Safety Architect	0.00	0.00	0.00	0.00	0.00	
<b>2530</b>	<b>Facilities Acqu Const Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	** Function
<b>Other Support Services</b>							
90-2900-3100-1	Investment Fees	250.00	25.40	70.88	179.12	28.35	
<b>2900</b>	<b>Other Support Services</b>	<b>250.00</b>	<b>25.40</b>	<b>70.88</b>	<b>179.12</b>	<b>28.35</b>	** Function
<b>90</b>	<b>Capital Improvement Fund</b>	<b>250.00</b>	<b>25.40</b>	<b>70.88</b>	<b>179.12</b>	<b>28.35</b>	* Fund
<b>90</b>	<b>Capital Improvement Fund</b>	<b>250.00</b>	<b>25.40</b>	<b>70.88</b>	<b>179.12</b>	<b>28.35</b>	Fund
<b>Report Total:</b>		<b>9,222,655.00</b>	<b>799,601.27</b>	<b>2,099,409.52</b>	<b>7,123,245.48</b>	<b>22.76</b>	

# Spring Valley District 99 Revenue Report

Printed: 10/5/2022 1:03 PM  
Spring Valley CCSD 99

Education Fund 10							
Source of Revenue	1000	General Levy					
Account Number	Description		Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
<b>General Levy</b>							
10-111000-1	Local Taxes - Education		886,475.00	0.00	496,361.13	390,113.87	55.99
10-113000-1	Local Taxes - Tech Lease		38,210.00	0.00	21,279.57	16,930.43	55.69
10-114000-1	Local Taxes - Spec Ed		15,284.00	0.00	8,511.67	6,772.33	55.69
10-151000-1	Interest on Investments		5,000.00	(4,495.84)	(4,397.19)	9,397.19	-87.94
10-161100-1	Breakfast & Lunch		3,000.00	4,652.18	9,031.07	(6,031.07)	301.04
10-161400-1	Milk - Students		2,500.00	252.50	1,672.51	827.49	66.90
10-171100-1	Extracurricular Admissions		9,500.00	627.00	627.00	8,873.00	6.60
10-172000-1	Extracurricular/Organization Fees		8,500.00	485.00	4,935.00	3,565.00	58.06
10-172100-1	Technology Fees		17,000.00	1,262.50	13,500.00	3,500.00	79.41
10-179000-1	Yearbooks/Cap & Gown		6,500.00	180.00	3,770.00	2,730.00	58.00
10-181100-1	Registration Fees		26,000.00	1,565.49	22,446.16	3,553.84	86.33
10-199900-1	Other Revenue		60,000.00	337.52	388.97	59,611.03	0.65
10-199901-1	E-Rate Reimbursement		3,700.00	0.00	0.00	3,700.00	0.00
10-199904-1	Student Locks		250.00	0.00	131.00	119.00	52.40
10-199906-1	Band Rental Fees		1,500.00	100.00	105.00	1,395.00	7.00
<b>1000</b>	<b>General Levy</b>		<b>1,083,419.00</b>	<b>4,966.35</b>	<b>578,361.89</b>	<b>505,057.11</b>	<b>53.38</b>
<b>Revenue From State Sources</b>							
10-300100-1	Evidence Based Funding		3,906,458.00	218,768.00	587,536.00	3,318,922.00	15.04
10-310000-1	Spec Ed Private Facility		50,000.00	0.00	8,918.23	41,081.77	17.84
10-312000-1	Spec Ed Orphanage		0.00	246.48	246.48	(246.48)	0.00
10-336000-1	State Lunch Reimbursement		8,000.00	4.14	4.14	7,995.86	0.05
10-370500-16	ECE Grant		149,221.00	50,000.00	47,783.00	101,438.00	32.02
<b>3000</b>	<b>Revenue From State Sources</b>		<b>4,113,679.00</b>	<b>269,018.62</b>	<b>644,487.85</b>	<b>3,469,191.15</b>	<b>15.67</b>
<b>Revenue From Federal Sources</b>							
10-410700-24	Rural Achievement Program		27,721.00	0.00	971.00	26,750.00	3.50
10-421000-1	Federal Lunch Reimbursement		315,000.00	13,351.64	13,351.64	301,648.36	4.24
10-422000-1	Federal Breakfast Reimbursement		50,000.00	2,667.42	3,206.65	46,793.35	6.41
10-422500-1	Summer Food Service Program		1,000.00	0.00	0.00	1,000.00	0.00
10-430000-26	Title I Grant		160,042.00	0.00	15,703.00	144,339.00	9.81
10-440000-25	Title IV SSAE Grant		3,216.00	0.00	9,993.00	(6,777.00)	310.73
10-460000-1	Pre School Flow Through		7,050.00	0.00	0.00	7,050.00	0.00
10-462000-1	IDEA Flow Through		149,100.00	0.00	0.00	149,100.00	0.00
10-493200-20	Title II Grant		22,246.00	0.00	2,392.00	19,854.00	10.75
10-499100-1	Medicaid Admin Outreach		40,000.00	0.00	2,955.85	37,044.15	7.39
10-499200-1	Medicaid Fee for Service		11,000.00	0.00	9,038.90	1,961.10	82.17
10-499800-30	Digital Equity		0.00	0.00	0.00	0.00	0.00
10-499800-58	ESSER		463,795.00	0.00	37,569.00	426,226.00	8.10
<b>4000</b>	<b>Revenue From Federal Sources</b>		<b>1,250,170.00</b>	<b>16,019.06</b>	<b>95,181.04</b>	<b>1,154,988.96</b>	<b>7.61</b>

# Spring Valley District 99 Revenue Report

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Spring Valley CCSD 99

Education Fund 10						
Source of Revenue		Revenue From Federal Sources				
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
10	Education Fund	6,447,268.00	290,004.03	1,318,030.78	5,129,237.22	20.44

# Spring Valley District 99 Revenue Report

Printed: 10/5/2022 1:03 PM  
Spring Valley CCSD 99

Oper, Build, & Maint Fund 20						
Source of Revenue		General Levy				
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
<b>General Levy</b>						
20-111100-1	Local Taxes - Building	286,576.00	0.00	159,595.99	126,980.01	55.69
20-123000-1	Corporate Personal Prop Replace Tax	240,000.00	0.00	47,462.45	192,537.55	19.78
20-151000-1	Interest on Investments	1,000.00	(1,016.60)	(954.26)	1,954.26	-95.43
20-196000-1	TIF Funds	25,000.00	0.00	0.00	25,000.00	0.00
20-199900-1	Other Revenue	30,000.00	1,294.00	1,294.00	28,706.00	4.31
<b>1000</b>	<b>General Levy</b>	<b>582,576.00</b>	<b>277.40</b>	<b>207,398.18</b>	<b>375,177.82</b>	<b>35.60</b>
<b>Revenue From Federal Sources</b>						
20-440000-25	Title IV SSAE - Building	8,209.00	0.00	0.00	8,209.00	0.00
20-499800-58	ESSER	30,000.00	0.00	0.00	30,000.00	0.00
<b>4000</b>	<b>Revenue From Federal Sources</b>	<b>38,209.00</b>	<b>0.00</b>	<b>0.00</b>	<b>38,209.00</b>	<b>0.00</b>
<b>20</b>	<b>Oper, Build, &amp; Maint Fund</b>	<b>620,785.00</b>	<b>277.40</b>	<b>207,398.18</b>	<b>413,386.82</b>	<b>33.41</b>

# Spring Valley District 99 Revenue Report

Printed: 10/5/2022 1:03 PM  
Spring Valley CCSD 99

Debt Service Fund or Fund Group 30								
Source of Revenue	1000	General Levy						
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget		
<b>General Levy</b>								
30-111200-1	Local Taxes - Debt Service	540,009.00	0.00	300,734.65	239,274.35	55.69		
30-151000-1	Interest on Investments	500.00	(677.52)	(676.55)	1,176.55	-135.31		
<b>1000</b>	<b>General Levy</b>	540,509.00	(677.52)	300,058.10	240,450.90	55.51	* Source of Revenue	
<b>30</b>	<b>Debt Service Fund or Fund Group</b>	540,509.00	(677.52)	300,058.10	240,450.90	55.51	Fund	

# Spring Valley District 99 Revenue Report

Printed: 10/5/2022 1:03 PM  
Spring Valley CCSD 99

Transportation Fund 40						
Source of Revenue		1000	General Levy			
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
<b>General Levy</b>						
40-111300-1	Local Taxes - Transportation	91,704.00	0.00	51,070.86	40,633.14	55.69
40-141100-1	Student Bus Fees	10,000.00	1,430.00	8,544.08	1,455.92	85.44
40-151000-1	Interest on Investments	250.00	(108.59)	(124.55)	374.55	-49.82
<b>1000</b>	<b>General Levy</b>	<b>101,954.00</b>	<b>1,321.41</b>	<b>59,490.39</b>	<b>42,463.61</b>	<b>58.35</b>
* Source of Revenue						
<b>Revenue From State Sources</b>						
40-350000-1	Regular State Reimbursement	15,000.00	0.00	15.17	14,984.83	0.10
40-300100-1	Evidence Based Funding	150,000.00	150,000.00	150,000.00	0.00	100.00
40-351000-1	Spec Ed State Reimbursement	80,000.00	0.00	22,430.98	57,569.02	28.04
40-370500-16	ECE Grant	41,570.00	0.00	0.00	41,570.00	0.00
<b>3000</b>	<b>Revenue From State Sources</b>	<b>286,570.00</b>	<b>150,000.00</b>	<b>172,446.15</b>	<b>114,123.85</b>	<b>60.18</b>
* Source of Revenue						
<b>40</b>	<b>Transportation Fund</b>	<b>388,524.00</b>	<b>151,321.41</b>	<b>231,936.54</b>	<b>156,587.46</b>	<b>59.70</b>
Fund						

# Spring Valley District 99 Revenue Report

Printed: 10/5/2022 1:03 PM  
Spring Valley CCSD 99

I.M.R.F./Soc. Sec. Fund 50						
Source of Revenue		1000	General Levy			
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
<b>General Levy</b>						
50-111400-1	Local Taxes - IMRF	99,002.00	0.00	55,135.34	43,866.66	55.69
50-115000-1	Local Taxes - Soc Sec/Med	107,256.00	0.00	59,732.09	47,523.91	55.69
50-151000-1	Interest on Investments	500.00	(336.04)	(328.79)	828.79	-65.76
<b>1000</b>	<b>General Levy</b>	<b>206,758.00</b>	<b>(336.04)</b>	<b>114,538.64</b>	<b>92,219.36</b>	<b>55.40</b>
* Source of Revenue						
<b>Revenue From State Sources</b>						
50-370500-16	ECE Grant	7,735.00	0.00	0.00	7,735.00	0.00
<b>3000</b>	<b>Revenue From State Sources</b>	<b>7,735.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,735.00</b>	<b>0.00</b>
* Source of Revenue						
<b>Revenue From Federal Sources</b>						
50-430000-26	Title I Grant	1,684.00	0.00	0.00	1,684.00	0.00
50-493200-20	Title II Grant	171.00	0.00	0.00	171.00	0.00
50-499800-58	ESSER	3,253.00	0.00	0.00	3,253.00	0.00
<b>4000</b>	<b>Revenue From Federal Sources</b>	<b>5,108.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,108.00</b>	<b>0.00</b>
* Source of Revenue						
<b>50</b>	<b>I.M.R.F./Soc. Sec. Fund</b>	<b>219,601.00</b>	<b>(336.04)</b>	<b>114,538.64</b>	<b>105,062.36</b>	<b>52.16</b>
Fund						

# Spring Valley District 99 Revenue Report

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Spring Valley CCSD 99

Capital Projects Fund or Fund Group 60						
Source of Revenue		Revenue From Federal Sources				
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
<b>Revenue From Federal Sources</b>						
60-499800-58	ESSER	915,469.00	0.00	0.00	915,469.00	0.00
<b>4000</b>	<b>Revenue From Federal Sources</b>	<u>915,469.00</u>	<u>0.00</u>	<u>0.00</u>	<u>915,469.00</u>	<u>0.00</u> *
<b>60</b>	<b>Capital Projects Fund or Fund Group</b>	<u><u>915,469.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>915,469.00</u></u>	<u><u>0.00</u></u> Fund

# Spring Valley District 99 Revenue Report

Printed: 10/5/2022 1:03 PM  
Spring Valley CCSD 99

Working Cash Fund 70						
Source of Revenue		1000	General Levy			
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
<b>General Levy</b>						
70-111500-1	Local Taxes - Working Cash	38,210.00	0.00	21,279.57	16,930.43	55.69
70-151000-1	Interest on Investments	750.00	(966.50)	(957.20)	1,707.20	-127.63
<b>1000</b>	<b>General Levy</b>	<b>38,960.00</b>	<b>(966.50)</b>	<b>20,322.37</b>	<b>18,637.63</b>	<b>52.16</b>
<b>70</b>	<b>Working Cash Fund</b>	<b>38,960.00</b>	<b>(966.50)</b>	<b>20,322.37</b>	<b>18,637.63</b>	<b>52.16</b>
						* Source of Revenue
						Fund

# Spring Valley District 99 Revenue Report

Printed: 10/5/2022 1:03 PM  
Spring Valley CCSD 99

Tort Immunity and Judgment Fund 80						
Source of Revenue		1000	General Levy			
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
<b>General Levy</b>						
80-112000-1	Taxes - Tort Insurance	210,377.00	0.00	117,160.62	93,216.38	55.69
80-151000-1	Interest on Investments	250.00	(238.99)	(246.34)	496.34	-98.54
<b>1000</b>	<b>General Levy</b>	<u>210,627.00</u>	<u>(238.99)</u>	<u>116,914.28</u>	<u>93,712.72</u>	<u>55.51</u> *
<b>80</b>	<b>Tort Immunity and Judgment Fund</b>	<u>210,627.00</u>	<u>(238.99)</u>	<u>116,914.28</u>	<u>93,712.72</u>	<u>55.51</u> Fund

# Spring Valley District 99 Revenue Report

Printed: 10/5/2022 1:03 PM  
Spring Valley CCSD 99

Capital Improvement Fund 90						
Source of Revenue		General Levy				
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
<b>General Levy</b>						
90-111800-1	Local Taxes - Fire Prevention/Safety	38,210.00	0.00	21,279.57	16,930.43	55.69
90-151000-1	Interest on Investments	500.00	(394.91)	(391.29)	891.29	-78.26
<b>1000</b>	<b>General Levy</b>	<b>38,710.00</b>	<b>(394.91)</b>	<b>20,888.28</b>	<b>17,821.72</b>	<b>53.96</b>
<b>90</b>	<b>Capital Improvement Fund</b>	<b>38,710.00</b>	<b>(394.91)</b>	<b>20,888.28</b>	<b>17,821.72</b>	<b>53.96</b>
	<b>Report Total:</b>	<b>9,420,453.00</b>	<b>438,988.88</b>	<b>2,330,087.17</b>	<b>7,090,365.83</b>	<b>24.73</b>

\* Source of Revenue  
Fund

SPRING VALLEY C.C.S.D. #99

IMPREST FUND

October 2022

	Date	Check #	Account #	Amount	
Larry Laio	9/20/22	13352		\$70.00	Referee
Gary Schroeder	9/20/22	13353		\$70.00	Referee
Bob Mullane	9/22/22	13354		\$70.00	Referee
Mike Burroughs	9/22/22	13355		\$70.00	Referee
IESA	9/26/22	13356		\$110.00	Speech Competition
Larry Laoi	9/26/22	13357		\$70.00	Referee
Lynette Olson	9/26/22	13358		\$70.00	Referee
Gary Vicini	9/29/22	13359		\$70.00	Referee
Roger Spayer	9/29/22	13360		\$70.00	Referee
Lincoln Jr. High	10/4/22	13361		\$100.00	7th GBB Tourn
Holy Family	10/4/22	13362		\$75.00	8th GBB Tourn
Adam Klein	10/4/22	13363		\$70.00	Referee
Bob Mullane	10/4/22	13364		\$70.00	Referee
Larry Laio	10/5/22	13365		\$70.00	Referee
Lynette Olson	10/5/22	13366		\$70.00	Referee
Devon Donahue	10/6/22	13367		\$29.55	Lunch Bal.
Bob Mullane	10/6/22	13368		\$70.00	Referee
John McCauley	10/6/22	13369		\$70.00	Referee
Gary Vicini	10/11/22	13370		\$70.00	Referee
Bob Mullane	10/11/22	13371		\$70.00	Referee
Rebecca Sieghartner	10/11/22	13372		\$77.95	Referee
Gary Vicini	10/13/22	13373		\$70.00	Referee
VOID	10/13/22	13374		\$0.00	
VOID	10/17/22	13375		\$0.00	
Riley DeBrock	10/17/22	13376		\$70.00	Referee
			TOTAL	\$1,652.50	
			Stop Payment Chk#13325	\$29.55	
			Stop Payment Chk#13321	\$77.95	
				\$1,545.00	

**SPRING VALLEY ELEMENTARY SCHOOL DISTRICT No. 99**  
**TREASURER'S REPORT - DISTRICT CHECKING ACCOUNT 0000961450**  
**SEPTEMBER 30, 2022**

<b>BEGINNING BALANCE - BOOKS</b>	<b>09/01/2022</b>	<b>\$</b>	<b>166,649.75</b>
ADD: CASH RECEIPTS			447,298.75
TRANSFER FROM INVESTMENT ACCOUNT			250,000.00
SUBTRACT: CASH DISBURSEMENTS			(799,623.50)
TRANSFER TO INVESTMENT ACCOUNT			-
ADJUSTMENTS: Outstanding check correction			895.59
			-
<b>ENDING BALANCE - BOOKS</b>	<b>09/30/2022</b>	<b>\$</b>	<b><u>65,220.59</u></b>

**RECONCILIATION OF CHECKING ACCOUNT**

<b>BALANCE PER 9/30/2022 BANK STATEMENT</b>		<b>\$</b>	<b>158,354.48</b>
ADD: DEPOSITS IN TRANSIT			-
SUBTRACT: OUTSTANDING CHECKS			(93,423.89)
ADJUSTMENTS: Bank error -voided check processed			290.00
<b>RECONCILED BALANCE</b>		<b>\$</b>	<b><u>65,220.59</u></b>

**DETAIL OF RECONCILED CHECKING ACCOUNT BALANCE PER FUND**

10 EDUCATIONAL		<b>\$</b>	<b>(20,337.18)</b>
20 OPERATIONS & MAINTENANCE			48,173.53
30 DEBT SERVICES			157.65
40 TRANSPORTATION			86,675.42
50 MUNICIPAL RETIREMENT/SOCIAL SECURITY			(4,558.77)
60 CAPITAL PROJECTS			-
70 WORKING CASH			52.85
80 TORT			(45,107.72)
90 FIRE PREVENTION & SAFETY			164.81
<b>ENDING BALANCE</b>		<b>\$</b>	<b><u>65,220.59</u></b>

  
 \_\_\_\_\_  
 Lucy Frasco, Treasurer

10/18/2022

**SPRING VALLEY ELEMENTARY SCHOOL DISTRICT No. 99**  
**DISTRICT CHECKING - OUTSTANDING CHECKS AND ADDITIONAL RECONCILIATIONS**  
**SEPTEMBER 30, 2022**

District Checking - Outstanding Checks

Check Date	Check No.	Amount
Jan 2022	42999	\$ 125.00
May 2022	43280	300.00
June 2022	43354	259.74
June 2022	43370	280.78
Sept 2022	43524	3,737.08
Sept 2022	43525	47,306.90
Sept 2022	43528	52.94
Sept 2022	43530	3,830.00
Sept 2022	43533	82.50
Sept 2022	43537	414.91
Sept 2022	43538	3,125.00
Sept 2022	43539	6,540.40
Sept 2022	43545	398.43
Sept 2022	43546	55.00
Sept 2022	43548	5,000.00
Sept 2022	43552	846.83
Sept 2022	43559	8,680.00
Sept 2022	43570	1,111.38
Sept 2022	43571	324.00
Sept 2022	43583	235.59
Sept 2022	43584	150.00
Sept 2022	43594	87.18
Sept 2022	43599	9,235.00
Sept 2022	43603	1,141.07
Sept 2022	Payroll-related EFTs	104.16
		<u>93,423.89</u>

Additional Reconciliations

<b>Flex Plan - Spring Valley City Bank</b>	
Beginning Balance	\$ 17,651.73
Add: Deposits	1,086.68
Deposit in transit	-
Less: Reimbursements/fees	-
<b>Ending Balance</b>	<b><u>\$ 18,738.41</u></b>
<b>Vezzetti Capital Mgmt., Inc.</b>	
Beginning Balance	\$ 4,255,598.41
Dividends & Interest	165.37
Change in market value	(8,437.84)
<b>Property taxes received</b>	-
Realized gain/loss	-
Transfers to/from checking	(250,000.00)
<b>Ending Balance</b>	<b><u>\$ 3,997,325.94</u></b>
<b>Regular Checking</b>	<b><u>\$ 65,220.59</u></b>
<b>Total All Accounts</b>	<b><u>\$ 4,081,284.94</u></b>
<b>Total All Accounts by Fund</b>	
10 EDUCATIONAL	\$ 2,069,368.06
20 O & M (BUILDING)	583,528.10
30 DEBT SERVICES	348,032.06
40 TRANSPORTATION	138,372.31
50 MR/SS	170,287.48
60 CAPITAL PROJECTS	-
70 WORKING CASH	496,283.85
80 TORT	72,466.40
90 FIRE PREVENTION & SAFETY	202,946.68
	<u>\$ 4,081,284.94</u>

# Bills Payable List

Printed: 10/19/2022 12:57 PM  
 Spring Valley CCSD 99  
 Expense on Date: 10/1/2022 to 10/31/2022

Vendor Name	P.O. Number	Description	Override	Batch #	Amount	State Account Number
<b>ABSOLUTE FIRE PROTECTION</b>						
		Annual Sprinkler Inspection		1022	460.00	20-2540-3201-1
					\$460.00	
<b>AMY CACCIATORI</b>						
		Other Supplies - Teachers		1022	300.00	10-1110-4300-1
					\$300.00	
<b>BRITTANY TORAASON</b>						
		Other Supplies - Teachers		1022	300.00	10-1110-4300-1
					\$300.00	
<b>Capital One</b>						
		Regular Supplies		1022	48.84	10-1110-4100-1
					\$48.84	
<b>CDW GOVERNMENT, INC.</b>						
		Projectors		1022	3,970.00	10-2221-5100-1
					\$3,970.00	
<b>CHASE CARD SERVICES</b>						
		ESSER 1 Arizona Articulation		1022	449.00	10-2150-4100-58
		Arizona Articulation Shipping		1022	83.18	10-2150-3100-1
		Rural Achievement Supplies		1022	299.46	10-1110-4100-24
		Young Readers Book Award		1022	11.00	10-2220-6100-1
		IAHPERD - PE Staff		1022	495.00	10-2210-3100-26
		Readers Choice Registration		1022	20.00	10-2220-6100-1
		A4L		1022	975.00	10-2221-3100-1
		Building Supply		1022	48.68	20-2540-4100-1
		Wal-Mart		1022	49.00	10-1110-4100-1
		ESSER 1 TOLDP5, TOLDI5, Fluharty		1022	971.00	10-2150-4100-58
		Telephone & Internet		1022	440.92	20-2540-3100-1
		ILMEA Participation Fee		1022	50.00	10-1110-4600-1
		ESSER 1 Behavior App		1022	9.99	10-2110-410-58
		Scholastic Bowl		1022	15.00	10-1500-4100-1
		S'more Subscription		1022	79.00	10-1110-3200-1
					\$3,996.23	
<b>CINTAS CORP #396</b>						
		Building Upkeep Services		1022	56.83	20-2540-3201-1
		Building Upkeep Services		1022	56.83	20-2540-3201-1
					\$113.66	
<b>CITY OF SPRING VALLEY</b>						
		Water North		1022	179.36	20-2540-3700-1
		Water South		1022	187.12	20-2540-3700-1
					\$366.48	
<b>COMCAST CABLE</b>						
		Telephone & Internet		1022	414.91	20-2540-3100-1
					\$414.91	
<b>CONSTELLATION NEW ENERGY</b>						
		Gas		1022	287.60	20-2540-4605-1
		Electricity		1022	8,622.95	20-2540-4606-1

# Bills Payable List

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 Spring Valley CCSD 99  
 Expense on Date: 10/1/2022 to 10/31/2022

Vendor Name	P.O. Number	Description	Override	Batch #	Amount	State Account Number
					<u>\$8,910.55</u>	
<b>CONTRACT PAPER GROUP</b>						
		Regular Supplies		1022	3,760.00	10-1110-4100-1
					<u>\$3,760.00</u>	
<b>CPI, Inc</b>						
		FSA Admin/Renewal Fees		1022	355.00	10-2310-3900-1
					<u>\$355.00</u>	
<b>DIGITAL COPY SYSTEMS</b>						
		Copy Machine Rental		1022	1,609.21	10-2570-3250-1
					<u>\$1,609.21</u>	
<b>DRESBACH DISTRIBUTING CO</b>						
		ESSER Grant Supplies		1022	1,312.45	20-2540-4100-58
		ESSER Grant Supplies		1022	97.90	20-2540-4100-58
					<u>\$1,410.35</u>	
<b>ERICA OTT</b>						
		Regular Staff Development		1022	207.00	10-2210-3100-26
					<u>\$207.00</u>	
<b>ERIN COHILL</b>						
		Other Supplies - Teachers		1022	300.00	10-1110-4300-1
					<u>\$300.00</u>	
<b>FLEX SOURCE LLC</b>						
		Board Other Purchased Service		1022	55.00	10-2310-3900-1
					<u>\$55.00</u>	
<b>FOLLETT SCHOOL SOLUTIONS</b>						
		Library Title Search/Host Service		1022	813.48	10-2221-4200-1
					<u>\$813.48</u>	
<b>GRAPHIC ELECTRONICS</b>						
		Keychains		1022	95.00	10-1110-4100-1
					<u>\$95.00</u>	
<b>HOMETOWN NATL BANK</b>						
		Investment Fees		1022	258.86	10-2900-3100-1
		Investment Fees		1022	43.48	10-2900-3100-1
		Investment Fees		1022	62.03	10-2900-3100-1
		Investment Fees		1022	66.92	20-2900-3100-1
		Investment Fees		1022	6.46	40-2900-3100-1
		Investment Fees		1022	21.86	50-2900-3100-1
		Investment Fees		1022	14.70	80-2900-3100-1
		Investment Fees		1022	25.35	90-2900-3100-1
		Loan 18		1022	515.15	10-2310-3900-1
		Loan 17		1022	519.50	10-2310-3900-1
		Loan 16		1022	1,959.83	10-2310-3900-1
		Loan 16		1022	38,551.57	10-2221-3250-1
		Loan 17		1022	10,390.07	10-2221-3250-1
		Loan 18		1022	10,303.06	10-2221-3250-1
					<u>\$62,738.84</u>	

Hopkins & Associates

# Bills Payable List

Printed: 10/19/2022 12:57 PM  
 Spring Valley CCSD 99  
 Expense on Date: 10/1/2022 to 10/31/2022

Vendor Name	P.O. Number	Description	Override	Batch #	Amount	State Account Number
		FY 22 Single Audit		1022	3,000.00	10-2310-3170-1
					<u>\$3,000.00</u>	
<b>I.V. NET, LLP</b>						
		Domain Name		1022	37.95	10-2221-4200-1
					<u>\$37.95</u>	
<b>IASB</b>						
		Starved Rock Division Meeting		1022	45.00	10-2320-6100-1
					<u>\$45.00</u>	
<b>ILLINI SUPPLY INC.</b>						
		ESSER 3 Classroom Furniture		1022	7,575.05	10-1110-4100-58
		ESSER 3 Shipping		1022	845.20	10-1110-3100-58
		ESSER 3 Shipping		1022	845.20	10-1110-3100-58
		ESSER 3 Classroom/Library Furniture		1022	1,310.00	10-1110-4100-58
		ESSER 3 Library Furniture		1022	4,852.00	10-1110-5100-58
					<u>\$15,427.45</u>	
<b>ILLINOIS STATE POLICE</b>						
		Fingerprinting		1022	56.50	10-2310-3900-1
					<u>\$56.50</u>	
<b>ILLINOIS VALLEY CELLULAR</b>						
		Telephone & Internet		1022	6.08	20-2540-3100-1
					<u>\$6.08</u>	
<b>IMPREST FUND</b>						
		IMPREST FUND EDUCATION		1022	1,545.00	10-111-1
					<u>\$1,545.00</u>	
<b>JANET ROCHE</b>						
		LIT 5083		1022	450.00	10-1110-2300-1
					<u>\$450.00</u>	
<b>JOHANNES BUS SERVICE</b>						
		ECE Transportation		1022	13,709.22	40-2550-3100-16
		Spec Ed Transportation		1022	11,263.05	40-2550-3310-1
		Regular Transportation		1022	21,298.44	40-2550-3311-1
		Extracurricular Transportation		1022	2,262.35	40-2550-3312-1
		Field Trip Transportation		1022	456.00	40-2550-3313-1
		Fuel Escalation		1022	3,336.24	40-2550-4100-1
					<u>\$52,325.30</u>	
<b>JOHNSON CONTROLS SECURITY</b>						
		Building Upkeep Services		1022	542.25	20-2540-3201-1
					<u>\$542.25</u>	
<b>Justine Gonzalez</b>						
		Other Supplies - Teachers		1022	300.00	10-1110-4300-1
					<u>\$300.00</u>	
<b>Katie Ritchie</b>						
		Fall Play/Drama Club		1022	316.98	10-1500-4100-1
					<u>\$316.98</u>	
<b>KLEIN THORPE &amp; JENKINS</b>						
		Board Legal Services		1022	288.00	10-2310-3180-1

# Bills Payable List

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 Spring Valley CCSD 99  
 Expense on Date: 10/1/2022 to 10/31/2022

Vendor Name	P.O. Number	Description	Override	Batch #	Amount	State Account Number
					<u>\$288.00</u>	
<b>KOHL WHOLESALE</b>						
		Food Supplies		1022	12,381.19	10-2560-4100-1
		ECE Supplies		1022	421.15	10-2560-4100-16
		Non-Food Supplies		1022	338.66	10-2560-4200-1
					<u>\$13,141.00</u>	
<b>Kristin Wrobleski</b>						
		Life Skills Supplies		1022	113.13	10-1215-4100-1
					<u>\$113.13</u>	
<b>LINDA DELAO</b>						
		Title I Staff Development		1022	250.86	10-2210-3100-26
					<u>\$250.86</u>	
<b>Lite Construction</b>						
		Door Replacement Project Pay Request 5		1022	2,250.00	20-2540-3201-1
					<u>\$2,250.00</u>	
<b>LTR Tutoring Associates</b>						
		Virtual Foundations Workshop Oct 6		1022	285.00	10-2210-3100-26
		Virtual Foundations Workshop Sept 29		1022	285.00	10-2210-3100-26
					<u>\$570.00</u>	
<b>MAUTINO DIST CO INC</b>						
		Regular Supplies		1022	91.00	10-1110-4100-1
		Regular Supplies		1022	97.50	10-1110-4100-1
		Regular Supplies		1022	90.00	10-1110-4100-1
					<u>\$278.50</u>	
<b>MIDAMERICA BOOKS</b>						
		Library Supplies		1022	318.25	10-2220-4100-1
					<u>\$318.25</u>	
<b>MTCO</b>						
		Telephone & Internet		1022	358.87	20-2540-3100-1
					<u>\$358.87</u>	
<b>PERMA BOUND</b>						
		Rural Achievement Supplies		1022	262.74	10-1110-4100-24
		Rural Achievement Supplies		1022	1,993.09	10-1110-4100-24
					<u>\$2,255.83</u>	
<b>Republic Services</b>						
		Grounds Upkeep Services		1022	257.67	20-2540-3200-1
					<u>\$257.67</u>	
<b>RLI</b>						
		Fidelity Bond 7700		1022	124.00	10-2310-3800-1
					<u>\$124.00</u>	
<b>SCHOOL SPECIALTY INC.</b>						
		ESSER 1 Rug for Gross		1022	523.49	10-1110-5100-58
					<u>\$523.49</u>	
<b>Shaw Media</b>						
		Supplies - Middle		1022	114.40	10-1110-4101-1

# Bills Payable List

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 Spring Valley CCSD 99  
 Expense on Date: 10/1/2022 to 10/31/2022

Vendor Name	P.O. Number	Description	Override	Batch #	Amount	State Account Number
					<u>\$114.40</u>	
<b>SHEET WISE PRINTING</b>						
		Regular Supplies		1022	140.00	10-1110-4100-1
					<u>\$140.00</u>	
<b>SMH Convenient Care Center</b>						
		New Employee Physical		1022	60.00	10-2310-3900-1
					<u>\$60.00</u>	
<b>Specialized Education of Illinois</b>						
		High Roads Peoria September		1022	3,579.24	10-4120-6700-1
		High Roads Bloomington September		1022	4,819.08	10-4120-6700-1
					<u>\$8,398.32</u>	
<b>STAPLES</b>						
		Master Padlocks		1022	76.30	10-1110-4100-1
		Sheet Protectors/Paper		1022	544.90	10-1110-4100-1
		ESSER 1 Desk Chairs		1022	245.48	10-1110-4100-58
		Regular Supplies		1022	52.47	10-1110-4100-1
		Clipboards		1022	43.99	10-1110-4100-1
		Paper		1022	586.88	10-1110-4100-1
		ESSER 1 Desk Chair		1022	132.74	10-1110-4100-58
		Regular Supplies		1022	26.98	10-1110-4100-1
					<u>\$1,709.74</u>	
<b>THE CENTER: RESOURCES FOR</b>						
		ELS		1022	597.00	10-1125-3100-16
					<u>\$597.00</u>	
<b>THE MUSIC SHOPPE, INC.</b>						
		Band Supplies		1022	128.35	10-1110-4600-1
					<u>\$128.35</u>	
<b>TNT LAWN &amp; SNOW, LLC</b>						
		September Grass Mowing		1022	1,735.00	20-2540-3200-1
					<u>\$1,735.00</u>	
<b>V.O.I.C.E.</b>						
		Superintendent Dues & Fees		1022	450.00	10-2320-6100-1
					<u>\$450.00</u>	
<b>VERIZON WIRELESS</b>						
		Telephone & Internet		1022	420.63	20-2540-3100-1
					<u>\$420.63</u>	
<b>VOYAGER SOPRIS LEARNING</b>						
		Language Live Teacher/Student		1022	1,284.66	10-2221-4200-1
					<u>\$1,284.66</u>	
<b>Wilson Landscaping</b>						
		Trees		1022	2,099.99	20-2540-3200-1
					<u>\$2,099.99</u>	
<b>WILSON LANGUAGE TRAINING</b>						
		ESSER 3 Foundations Durables/Consumables		1022	3,174.12	10-1110-4100-58
					<u>\$3,174.12</u>	

# Bills Payable List

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Spring Valley CCSD 99  
Expense on Date: 10/1/2022 to 10/31/2022

Vendor Name						
P.O. Number	Description	Override	Batch #	Amount	State	Account Number
			<b>Report Total</b>	<u>\$205,318.87</u>		

**Spring Valley CCSD #99**  
**Cash Flow 2022 - 2023**

	Education	O & M	Debt Svcs	Transport	IMRF/SS	Working Csh	Tort	Fire Pre & Saf
<b>Final FY22 &amp; FY23 July</b>	<b>\$ 2,155,433</b>	<b>\$ 636,848</b>	<b>\$ 48,461</b>	<b>\$ (26,315)</b>	<b>\$ 39,297</b>	<b>\$ 475,862</b>	<b>44,232</b>	<b>\$ 182,126</b>
<b>Beginning Balance</b>								
Revenue	83,417	42,630	1	27,061	1	12	0	4
Expenses	488,725	180,559	0	108	16,666	0	82,920	23
Change	-405,308	-137,929	1	26,953	-16,665	12	-82,920	-19
<b>AUGUST</b>								
Beginning Balance	\$ 1,750,125	\$ 498,919	\$ 48,462	\$ 638	\$ 22,632	\$ 475,874	-38,688	\$ 182,107
Revenue	944,610	164,490	300,735	53,554	114,874	21,277	117,153	21,279
Expenses	445,295	61,329	0	3,920	16,530	0	4,944	23
Change	499,315	103,161	300,735	49,634	98,344	21,277	112,209	21,256
<b>SEPTEMBER</b>								
Beginning Balance	\$ 2,249,440	\$ 602,080	\$ 349,197	\$ 50,272	\$ 120,976	\$ 497,151	73,521	\$ 203,363
Revenue	290,004	277	-678	151,321	-336	-967	-238	-395
Expenses	675,490	69,243	0	29,605	24,563	0	675	25
Change	-385,486	-68,966	-678	121,716	-24,899	-967	-913	-420
<b>OCTOBER</b>								
Beginning Balance	\$ 1,863,954	\$ 533,114	\$ 348,519	\$ 171,988	\$ 96,077	\$ 496,184	72,608	\$ 202,943
Revenue								
Expenses								
Change								
<b>NOVEMBER</b>								
Beginning Balance								
Revenue								
Expenses								
Change								
<b>DECEMBER</b>								
Beginning Balance								
Revenue								
Expenses								
Change								
<b>JANUARY</b>								
Beginning Balance								
Revenue								
Expenses								
Change								
<b>FEBRUARY</b>								
Beginning Balance								
Revenue								
Expenses								
Change								
<b>MARCH</b>								
Beginning Balance								
Revenue								
Expenses								
Change								
<b>APRIL</b>								
Beginning Balance								
Revenue								
Expenses								
Change								
<b>MAY</b>								
Beginning Balance								
Revenue								
Expenses								
Change								
<b>JUNE</b>								
Beginning Balance								
Revenue								
Expenses								
Change								
<b>Final FY23</b>								
<b>Current Balance all Funds:</b>	<b>\$</b>		<b>3,785,387</b>					

## October FY23 SV 99 Budget Watch

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### Revenue Highlights:

Budget Projection for FY23 \$9,420,453

Revenues: \$438,989

24.73% Received Revenues

#### FEES & TAXES

- Local taxes = 55.99% of \$2,190,563 (all 8 Funds)
- Evidence Based Funding = 15.4% of \$3,906,458
- Registration = 86.33% of \$26,000
- Tech Fees = 79.4% of \$17,000
- TIF = 0% of \$25,000
- Corporate Personal Property Tax = 0% of \$240,000

#### GRANTS

- ECE Ed. Fund = 32% of \$149,221
- ECE IMRF/SS = 0% of \$7,735
- Title II Class Size = 11% of \$22,246
- Title I = 10% of \$160,042

#### SPECIAL EDUCATION

- Special Ed Private Facility = 18% of \$50,000

#### TRANSPORTATION

- Bus fees = 85% of \$10,000
- Regular State Transportation = 0% of \$15,000
- Special Ed Transportation = 28% of \$80,000
- Local taxes Transportation = 56% of \$91,704
- ECE Transportation = 0% of \$41,570

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### Expenditure Highlights:

Budget Projection for FY23 \$9,222,655

Expenditures: \$799,601

22.76% Expended

- Teacher substitutes 5% - of \$75,000
- Certified Salaries 26% of 1,736,582
- Tech: Software = 12% of \$35,000
- Tech Capital Outlay 0% of \$20,000
- Building Upkeep 117% of 150,000
- Grounds Upkeep 92% of \$33,000
- Equipment Upkeep 22% of \$32,000
- Supplies 27% of \$25,000
- Gas 24% of \$20,000
- Electric 18% of \$80,000
- Water 21% of \$6,500

**Current Balance = \$3,785,387**



**HOPKINS & ASSOCIATES**  
*Certified Public Accountants*

314 S. McCoy St. Box 224  
Granville, IL 61326  
1718 Peoria St.  
Peru, IL 61354  
306 Backbone Rd East Ste 2  
Princeton, IL 61356

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**Spring Valley CCSD #99 – Board Presentation Outline**

**Overview**

- Thank You Cassie and the rest of the office staff for their assistance during the audit. Everything went very smooth and we received all information that we requested in a timely manner and in good quality. This was our second year completing the audit for the District.
- 3 Audit Opinions included in the Audit report:
  - Independent Auditors Report – States that the financial statements were completed in accordance with standards accepted by the IL State Board of Education. The opinion is clean with regard to these regulatory standards.
  - Independent Auditors Report on Internal Control and Compliance – States that are testing of internal control and compliance indicated no significant deficiencies in the internal control system of the District and indicated no issues with regard to the compliance of state and federal laws. This is considered to be a clean audit opinion.
  - Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance – this is the audit opinion required for the single audit that was required this year because the school spent over \$750,000 in federal funds. 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. This is considered to be a clean audit opinion.

**Presentation Handout**

- **Page 1 – Schedule of Combined Revenue and Expenditures – All Funds**
  - Total Revenue = \$8,189,073 up from \$7,256,456 in the prior year. Big reasons for the change are as follows:
    - Property tax and State replacement tax increased by \$243,000 from the prior year. Post-Covid replacement tax revenue has shot up significantly for all area school districts due to a larger pool of tax money collected at the state level. Increases in evidence based funding and early childhood education funding resulted in state revenue increasing by about \$300,000 from the prior year. In addition, due to an increase in covid relief grants, federal revenue increased by about \$330,000 from the prior year.
  - Total Operating Expenditures = \$7,485,468 up from \$7,271,021 in the prior year. Big reasons for the change are as follows:
    - Education Fund – expenditures increased by about \$120,000 from the prior year. The main reason for the increase was an \$80,000 increase in the annual assessment from BMP Special Ed Coop over the prior year. In addition, the normal increase in salaries and benefits resulted in the remainder of the increase.
    - Building Fund – operating expenditures increased by about \$150,000 from the prior year. The District used a \$50,000 school maintenance grant and about \$97,000 in covid relief grants for school improvements during the year.

- Transportation Fund – operating expenditures increased by \$64,000 from the prior year due to an increase in the contract for transportation for the year as well as a fuel surcharge during the year.
  - IMRF fund – decreased just slightly from the prior year. Lower IMRF rate as compared to prior year.
  - Fire/Life Safety Fund – spent almost nothing out of this fund in FY 22. All building improvement projects paid out of O&M Fund.
  - Tort Fund – expenditures pretty consistent with the prior year.
- Total Profit/Loss – District had an operating profit across all funds of \$703,605 in 2022. In 2021 – the operating loss was \$14,565. After considering debt service payments, the District ended up with an overall increase in fund balance of \$224,000 compared to a decrease in fund balance of \$927,000 in 2021. Overall, the significant increase in revenue outpaced the small increase in total expenditures and lead to a profitable year for the school district.
- **Page 2 – Balance Sheet Accounts and Fund Balance**
  - Total cash across all funds = \$3,835,438 at 6/30/22. Of this amount \$3,506,869 resides in unrestricted funds that can be used as the district wishes. \$328,569 is considered to reside in restricted funds and can only be used for specified purposes.
  - The total cash balance of the district increased by \$224,000 from the prior year.
  - Long-Term Debt –the district has \$7,376,417 of principal on long-term debt left to pay as of June 30, 2022. \$7,280,000 is bonded debt, and the remainder is for capital leases.
- **Page 3 – Estimated Financial Profile Summary** – calculation of the financial health of the District by IL State Board of Ed. District scored a 3.60 out of 4.00 that puts it in recognition status. This is the top status and indicates that ISBE considers the District to be in strong financial shape at year-end. In the prior year, the District scored a 3.50 out of 4.00 and was in the review status, so there was improvement from the prior year.
- **Page 4 – Avg Daily Attendance, Operating exp per pupil** – Avg Daily attendance was 548 for FY 22 and 563 for FY 2021 both down from 600 in 2020. This decrease in attendance has driven up operating expense per pupil each of the last 3 years.
- **Page 5-6 –SAS 114 letter and management letter**– required communication from us the auditor to them the board – indicates audit went smoothly and we had no serious problems to report and that we had no significant deficiencies in internal control to report.

**Conclusion: Please feel free to contact Joel Hopkins at [joel@hopkinsoffice.com](mailto:joel@hopkinsoffice.com) with any questions, or give me a call at 815-339-6630.**

**SPRING VALLEY CCSD NO. 99**  
**TABLE OF CONTENTS - AUDIT BOARD HANDOUT**  
**For the Year Ended June 30, 2022**

Schedule of Combined Revenues and Expenditures - All Funds	1
Fund Balance - Prior Year Comparison - All Funds	2
ISBE Estimated Financial Profile Summary - from AFR submitted to ISBE	3
Comparative Schedule of Attendance, OEPP, and Tuition Charge	4
SAS 114 Letter - Required Communications from Auditor to Board	5

**SPRING VALLEY ELEMENTARY SCHOOL DISTRICT #99**  
**SCHEDULE OF COMBINED REVENUES AND EXPENDITURES**  
**ALL FUNDS - BUDGET AND ACTUAL**  
**For the Years Ended June 30, 2022 AND 2021**

	<b>Current Year</b>		<b>2021</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>Revenues:</b>			
Property Tax	\$ 2,199,200	\$ 2,212,719	\$ 2,099,777
Replacement Tax	125,792	239,904	110,061
Interest and Investment Income	19,300	(16,267)	12,578
TIF District Revenue	20,000	26,362	17,962
Fees, Lunches, Texts, Other	153,100	132,511	130,468
State Aid and Grants	4,117,937	4,293,377	3,915,223
Federal Aid	1,108,517	1,300,467	970,387
<b>Total Revenues</b>	<b>\$ 7,743,846</b>	<b>\$ 8,189,073</b>	<b>\$ 7,256,456</b>
Instruction	\$ 3,746,624	\$ 3,835,164	\$ 3,734,654
Student Support Service	807,657	768,219	864,941
Food Service	169,862	208,013	198,707
Administration, Board, and Fiscal	570,276	587,408	559,694
Payments to Other Districts	475,878	478,745	398,045
Debt Service	179,278	179,278	179,278
<b>Education Fund Expenditures</b>	<b>\$ 5,949,575</b>	<b>\$ 6,056,827</b>	<b>\$ 5,935,319</b>
Building Fund Expenditures	\$ 613,974	\$ 580,209	\$ 431,982
Transportation Fund Expenditures	\$ 309,962	\$ 377,627	\$ 313,256
IMRF/Soc. Sec. Fund Expenditures	\$ 212,084	\$ 213,850	\$ 236,344
Fire/Life Safety/Site Construction Exp	\$ 150	\$ 246	\$ 110,990
Tort Immunity Expenditures	\$ 264,501	\$ 256,709	\$ 243,130
<b>Operating Expenditures</b>	<b>\$ 7,350,246</b>	<b>\$ 7,485,468</b>	<b>\$ 7,271,021</b>
<b>Operating "Profit or (Loss)"</b>	<b>\$ 393,600</b>	<b>\$ 703,605</b>	<b>\$ (14,565)</b>
Capital Projects Expenditures	\$ -	\$ -	\$ 446,205
Total Debt Payments	\$ 479,250	\$ 479,750	\$ 466,575
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (85,650)</b>	<b>\$ 223,855</b>	<b>\$ (927,345)</b>

**SPRING VALEY CCSD NO. 99**  
**PRESENTATION HANDOUT - CHANGE IN FUND BALANCE**  
**For the Year Ended June 30, 2022**

	Education	Operation & Maintenance	Debt Service	Transportation	IMRF/Social Security	Capital Projects	Working Cash	Tort	Fire/Life	Total
Fund Balance 6/30/21	2,309,802	604,329	46,338	(71,368)	35,412	-	441,266	99,284	146,520	3,611,583
Revenues	6,094,328	659,484	481,386	388,964	292,844	-	34,696	201,516	35,855	8,189,073
Expenditures	(6,056,827)	(580,209)	(479,750)	(377,627)	(213,850)	-	-	(256,709)	(246)	(7,965,218)
Transfers In/(Out)	-	-	-	-	-	-	-	-	-	-
Fund Balance 6/30/22	2,347,303	683,604	47,974	(60,031)	114,406	-	475,962	44,091	182,129	3,835,438
Increase/(Decrease) in Fund Balance	37,501	79,275	1,636	11,337	78,994	-	34,696	(55,193)	35,609	223,855



**SPRING VALLEY ELEMENTARY SCHOOL DISTRICT # 99  
 COMPARATIVE SCHEDULE OF EXPENDITURES PER PUPIL,  
 TUITION CHARGES, AND AVERAGE DAILY ATTENDANCE  
 For Fiscal Years Ended June 30, 2022, 2021 and 2020**

	<u>2022</u>	<u>2021</u>	<u>2020</u>
Operating Expense Per Pupil (as determined by ISBE formulas)	\$ 12,362	\$ 11,660	\$ 10,273
Per Capita Tuition Charge (as determined by ISBE formulas)	\$ 10,113	\$ 10,495	\$ 9,667
Average Daily Attendance	547.53	563.3	600.2



**HOPKINS & ASSOCIATES**  
*Certified Public Accountants*

314 S. McCoy St. Box 224  
Granville, IL 61326

1718 Peoria St.  
Peru, IL 61354

306 Backbone Road East, Ste. 2  
Princeton, IL 61356

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August 26, 2022

Board of Education  
Spring Valley CCSD No. 99  
Spring Valley, Illinois

We have audited the financial statements of each fund for Spring Valley CCSD No. 99 for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 21, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Spring Valley CCSD No. 99 are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the current fiscal year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent, and clear.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting or auditing matter whether or not resolved to our satisfaction that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated August 26, 2022.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the applications of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

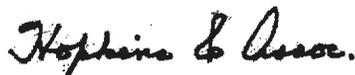
Other Matters

We were engaged to report on the supplementary information as detailed in the Table of Contents, which accompany the financial statements but are not Required Supplementary Information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Board of Education and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



Hopkins & Associates, CPAs



*HOPKINS & ASSOCIATES*  
*Certified Public Accountants*

314 S. McCoy St. Box 224  
Granville, IL 61326

1718 Peoria St.  
Peru, IL 61354

306 Backbone Road East, Ste. 2  
Princeton, IL 61356

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August 26, 2022

Board of Education  
Spring Valley CCSD #99  
Spring Valley, Illinois

Board of Education:

We have audited the financial statements of Spring Valley CCSD #99, for the year ended June 30, 2022. This letter is a result of the financial statement audit. The audit of the financial statements does not relieve management or those charged with governance of its responsibilities.

In conducting the annual audit of the School District, the following recommendations, observations, and other communications were developed:

Internal Control

For internal control to be at its highest level the District should prepare the depreciation schedule, financial statements, and notes for the audit; however, as is the common practice, the auditor has prepared these schedules and reports. To compensate for this, the Superintendent and Bookkeeper have reviewed the audit report and communicated to us their review of the financial statements and the notes for any concerns.

Actual Expenditures in Excess of Budgeted Amounts

During the fiscal year ended June 30, 2022, actual expenditures exceeded budgeted amounts in the Education, Debt Service, Transportation, IMRF and Fire Life Safety Funds. Expenditures exceeding the budget are a violation of state statutes. If you are aware during the fiscal year that actual expenditures will exceed budgeted amounts, the budget should be amended through the formal budget process.

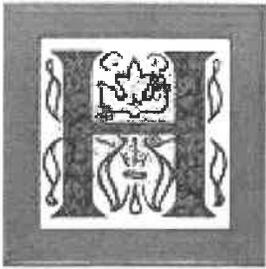
This communication is intended solely for the information and use of management, board of education, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties. Thank you for your business and for the cooperation of the staff and the board. Please call me if you have any questions or concerns.

Yours truly,

*Hopkins & Assoc.*

**ANNUAL FINANCIAL REPORT**  
**of**  
**SPRING VALLEY ELEMENTARY**  
**SCHOOL DISTRICT NO. 99**  
**Spring Valley, Illinois**  
**For the Year Ended June 30, 2022**

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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Education  
Spring Valley Elementary School District No. 99  
Spring Valley, Illinois

**Opinions**

We have audited the accompanying financial statements of Spring Valley Elementary School District No. 99 as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements. The financial statements are included on pages 5-24 of ISBE Form SD50-35, which along with the notes to the financial statements is included in the Table of Contents under the Annual Financial Report heading.

**Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of each fund of Spring Valley Elementary School District No. 99 as of June 30, 2022, and its revenue received and expenditures disbursed during the fiscal year then ended, in accordance with the financial reporting provisions prescribed 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 Spring Valley Elementary School District No. 99, as of June 30, 2022, or changes in net position for the year then ended.

**Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note #1 of the financial statements, the financial statements are prepared by Spring Valley Elementary School District No. 99 on the basis of the financial reporting provisions prescribed 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 audit requirements of the Illinois State Board of Education. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note #1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

## **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions prescribed and permitted by the Illinois State Board of Education, as described in Note #1. 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 the District'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 are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

## **Other Matters**

### *Supplemental Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary schedules on pages 25 through 35, statistical section on pages 36 through 41, and the itemization schedule on page 44, are presented for the purposes of additional analysis and are not a required part of the financial statements of Spring Valley Elementary School District No. 99. Such information, except for the average daily attendance figure, included in the computation of operating expense per pupil on pages 37 through 38 and per capita tuition charges on page 39, is the responsibility of management and has been derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The information on pages 37 through 39 and 41 is propagated from information in the audited financial statements, but we take no responsibility for the accuracy of those calculations.

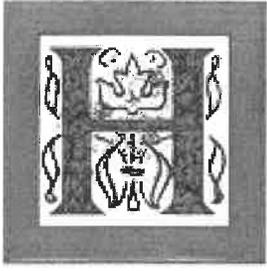
### *Other Information*

The information provided on pages 2 though 4 and Schedules 1 through 4 are presented for the purposes of additional analysis and are not a required part of the financial statements of Spring Valley Elementary School District No. 99. The Report on Shared Services or Outsourcing on page 42 contains unaudited information concerning prior, current, and the future year expenditures which was provided by the District. The Administrative Cost Worksheet on page 43 contains unaudited information concerning the current year budget which was provided by the District. The actual expenditure information on this page is fairly stated in all material respects in relation to the financial statements as a whole. The information provided on pages 2 through 4, Schedules 1 through 4, the average daily attendance figure, included in the computation of operating expense per pupil on pages 37 through 38 and per capita tuition charges on page 39, have not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 26, 2022, on our consideration of Spring Valley Elementary School District No. 99's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Spring Valley Elementary School District No. 99's internal control over financial reporting and compliance.

Granville, Illinois  
August 26, 2022



**HOPKINS & ASSOCIATES**  
*Certified Public Accountants*

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Granville, IL 61326

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

To the Board of Education  
Spring Valley Elementary School District No. 99  
Spring Valley, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Spring Valley Elementary School District No. 99 (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated August 26, 2022. Our opinion was adverse because financial statements were 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 reporting requirements prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are not 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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

Granville, Illinois  
August 26, 2022

Due to ROE on Friday, October 14, 2022  
Due to ISBE on Tuesday, November 15, 2022  
SD/JA/22

School District  
Joint Agreement

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

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

**Accounting Basis:**

CASH  
ACCURAL

**School District Joint Agreement Information**

(See instructions on inside of this page.)

School District Joint Agreement Number:  
**28006099004**

County Name:

**BUREAU**

Name of School District Joint Agreement (use drop-down arrow to locate district, RCOT will populate):

**Spring Valley CCSD 99**

Address:

**800 NORTH RICHARDS STREET**

City:

**SPRING VALLEY**

Email Address:

[jmh@sv99.org](mailto:jmh@sv99.org)

Zip Code:

**61362**

**Annual Financial Report**

Type of Auditor's Report issued:

Qualified  
 Adverse  
 Disclaimer

Unqualified

Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print):

**JAMES HERMES**

Email Address:

[jmh@sv99.org](mailto:jmh@sv99.org)

Telephone:

**815-664-4242**

Signature & Date:

Fax Number:

Township Treasurer Name (type or print)

Email Address:

Telephone:

Signature & Date:

Fax Number:

Reviewed by Township Treasurer (Cook County only)

Name of Township:

**Annual Financial Report Questions 217-785-8779 or finance1@isbe.net**

**Single Audit Questions 217-782-5630 or GATA@isbe.net**

**Certified Public Accountant Information**

Name of Auditing Firm:

**HOPKINS & ASSOCIATES, CPAS**

Name of Audit Manager:

**JOEL HOPKINS**

Address:

**314 S MCCOY STREET**

City:

**GRANVILLE**

State:

**IL**

Zip Code:

**61326**

Phone Number:

**815-339-6630**

Fax Number:

**815-339-6643**

IL License Number (9 digit):

**65.033053**

Expiration Date:

**9/30/2024**

Email Address:

[joel@hopkinsoffice.com](mailto:joel@hopkinsoffice.com)

Reviewed by Regional Superintendent/Cook ISB

\* 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)**

28-006-0990-04\_AFR22 Spring Valley CCSD 99

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)

This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

23. Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C (Part 100)

1. **Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
3. **Be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
4. **Submit AFR Electronically**
  - The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals. (Please see AFR Instructions for complete submission procedures). **Note: CD/Disk no longer accepted.**  
IWAS
  - AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (\*.wpd) or Adobe (\*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.  
*Note: In Windows 7 and above, files can be saved in Adobe Acrobat (\*.pdf) and embedded even if you do not have the software.*
5. **Submit Paper Copy of AFR with Signatures**
  - a) The auditor must send three paper copies of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature.  
*Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.*
  - b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
  - c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
    - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
    - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.  
Federal Single Audit 2 CFR 200.500
6. **Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
7. **Qualifications of Auditing Firm**
  - School district/joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
  - 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.

## AUDITOR'S QUESTIONNAIRE

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

### PART A - FINDINGS

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

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

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

### PART C - OTHER ISSUES

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

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

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

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

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

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

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

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

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

**Hopkins & Associates, CPAs**

*Name of Audit Firm (print)*

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

*Signature*

*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*

	A	B	C	D	E	F	G	H	I	J	K	L	M		
1	<b>FINANCIAL PROFILE INFORMATION</b>														
2															
3	<i>Required to be completed for school districts only.</i>														
4															
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)														
6															
7	<b>Tax Year 2021</b>			Equalized Assessed Valuation (EAV):					76,420,279						
8															
9	Educational			Operations & Maintenance			Transportation			Combined Total			Working Cash		
10	Rate(s):	0.011600		+	0.003750		+	0.001200		=	0.016550		0.000500		
11															
12															
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".														
14	<b>B. Results of Operations *</b>														
15															
16	Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)			Fund Balance					
17	7,177,472			7,014,663			162,809			3,446,838					
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.														
19															
20															
21	<b>C. Short-Term Debt **</b>														
22	CPPRT Notes			TAWs			TANs			TO/EMP. Orders			EBF/GSA Certificates		
23	0		+	0		+	0		+	0		+	0		+
24	Other			Total											
25	0		=	0											
26	** The numbers shown are the sum of entries on page 26.														
27															
28															
29	<b>D. Long-Term Debt</b>														
30	Check the applicable box for long-term debt allowance by type of district.														
31															
32	<input checked="" type="checkbox"/> a.		6.9% for elementary and high school districts,					5,272,999							
33	<input type="checkbox"/> b.		13.8% for unit districts.												
34															
35	Long-Term Debt Outstanding:														
36															
37	<input type="checkbox"/> c.			Long-Term Debt (Principal only)			Acct								
38				Outstanding:.....			511		7,376,417						
39															
40															
41	<b>E. Material Impact on Financial Position</b>														
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.														
43	Attach sheets as needed explaining each item checked.														
44															
45	<input type="checkbox"/> Pending Litigation														
46	<input type="checkbox"/> Material Decrease in EAV														
47	<input type="checkbox"/> Material Increase/Decrease in Enrollment														
48	<input type="checkbox"/> Adverse Arbitration Ruling														
49	<input type="checkbox"/> Passage of Referendum														
50	<input type="checkbox"/> Taxes Filed Under Protest														
51	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)														
52	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)														
53															
54	Comments:														
55															
56															
57															
58															
59															
60															
61															
62															



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

	A	B	C	D	E	F	G	H	I	J	K
	(Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	ASSETS		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		286,376	184,313	158		24,089		53		235
5	Investments	120	2,021,795	499,291	47,816	727	90,317		475,909	50,642	181,894
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160	56,141								
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	<b>Total Current Assets</b>		2,364,312	683,604	47,974	727	114,406	0	475,962	50,642	182,129
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	17,009			60,758				6,551	
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	495									
34	<b>Total Current Liabilities</b>		17,009	0	0	60,758	0	0	0	6,551	0
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt (Payable (General Obligation, Revenue, Other))	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714									
39	Unreserved Fund Balance	730	2,347,303	683,604	47,974	(60,031)	114,406		475,962	44,091	182,129
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		2,364,312	683,604	47,974	727	114,406	0	475,962	50,642	182,129
42											
43	<b>ASSETS /LIABILITIES For Student Activity Funds</b>										
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>										
45	Student Activity Fund Cash and Investments	126	25,842								
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		25,842								
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	25,842								
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		25,842								
51											
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>		2,390,154	683,604	47,974	727	114,406	0	475,962	50,642	182,129
53	Total Current Assets District with Student Activity Funds										
54	Total Capital Assets District with Student Activity Funds										
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>										
56	Total Current Liabilities District with Student Activity Funds		17,009	0	0	60,758	0	0	0	6,551	0
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	25,842	0	0					0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	2,347,303	683,604	47,974	(60,031)	114,406		475,962	44,091	182,129
61	Investment in General Fixed Assets District with Student Activity Funds										
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		2,390,154	683,604	47,974	727	114,406	0	475,962	50,642	182,129

The notes are an integral part of these financial statements.

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

1	A	B	L	M	N
		Acct. #			
2	<b>CURRENT ASSETS (100)</b>				
3	Cash (Accounts 111 through 115) 1	120			
4	Investments	130			
5	Taxes Receivable	140			
6	Interfund Receivables	150			
7	Intergovernmental Accounts Receivable	160			
8	Other Receivables	170			
9	Inventory	180			
10	Prepaid Items	190			
11	Other Current Assets (Describe & Itemize)		0		
12	<b>Total Current Assets</b>				
13	<b>CAPITAL ASSETS (200)</b>				
14	Works of Art & Historical Treasures	210			
15	Land	220		197,845	
16	Building & Building Improvements	230		26,135,352	
17	Site Improvements & Infrastructure	240		40,759	
18	Capitalized Equipment	250		1,295,146	
19	Construction in Progress	260			
20	Amount Available in Debt Service Funds	340			47,974
21	Amount to be Provided for Payment on Long-Term Debt	350			7,328,443
22	<b>Total Capital Assets</b>			27,669,102	7,376,417
23	<b>CURRENT LIABILITIES (400)</b>				
24	Interfund Payables	410			
25	Intergovernmental Accounts Payable	420			
26	Other Payables	430			
27	Contracts Payable	440			
28	Loans Payable	460			
29	Salaries & Benefits Payable	470			
30	Payroll Deductions & Withholdings	480			
31	Deferred Revenues & Other Current Liabilities	490			
32	Due to Activity Fund Organizations	493			
33	<b>Total Current Liabilities</b>		0		
34	<b>LONG-TERM LIABILITIES (500)</b>				
35	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			7,376,417
36	<b>Total Long-Term Liabilities</b>				7,376,417
37	Reserved Fund Balance	714			
38	Unreserved Fund Balance	790			
39	Investment in General Fixed Assets			27,669,102	
40	<b>Total Liabilities and Fund Balance</b>		0	27,669,102	7,376,417
41	<b>ASSETS / LIABILITIES for Student Activity Funds</b>				
42	<b>CURRENT ASSETS (100) for Student Activity Funds</b>				
43	Student Activity Fund Cash and Investments	126			
44	<b>Total Student Activity Current Assets For Student Activity Funds</b>				
45	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>				
46	Total Current Liabilities For Student Activity Funds	715			
47	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				
48	<b>Total ASSETS / LIABILITIES District with Student Activity Funds</b>		0		
49	<b>Total Capital Assets District with Student Activity Funds</b>			27,669,102	7,376,417
50	<b>Total Current Liabilities District with Student Activity Funds</b>		0		
51	<b>Total Long-Term Liabilities District with Student Activity Funds</b>				7,376,417
52	<b>Total Long-Term Liabilities District with Student Activity Funds</b>				7,376,417
53	<b>Unreserved Fund Balance District with Student Activity Funds</b>		0		
54	<b>Investment in General Fixed Assets District with Student Activity Funds</b>			27,669,102	
55	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		0	27,669,102	7,376,417
56	<b>ASSETS / LIABILITIES for Student Activity Funds</b>				
57	<b>CURRENT ASSETS (100) for Student Activity Funds</b>				
58	Student Activity Fund Cash and Investments	126			
59	<b>Total Student Activity Current Assets For Student Activity Funds</b>				
60	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>				
61	Total Current Liabilities For Student Activity Funds	715			
62	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
<b>3 RECEIPTS/REVENUES</b>										
4 LOCAL SOURCES	1000	1,003,949	512,302	481,386	98,389	227,136	0	34,696	201,516	35,855
5 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
6 STATE SOURCES	3000	3,894,948	50,000	0	290,575	57,854	0	0	0	0
7 FEDERAL SOURCES	4000	1,195,431	97,182	0	0	7,854	0	0	0	0
8 Total Direct Receipts/Revenues		6,094,328	659,484	481,386	388,964	292,844	0	34,696	201,516	35,855
9 Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	1,818,771								
10 Total Receipts/Revenues		7,913,099	659,484	481,386	388,964	292,844	0	34,696	201,516	35,855
<b>DISBURSEMENTS/EXPENDITURES</b>										
11 Instruction	1000	3,835,164				94,251			37,489	
13 Support Services	2000	1,562,264	580,209		377,627	119,599	0		219,220	246
14 Community Services	3000	1,376	0		0	0			0	
15 Payments to Other Districts & Governmental Units	4000	478,745	0	0	0	0	0		0	0
16 Debt Service	5000	179,278	0	479,750	0	0	0		0	0
17 Total Direct Disbursements/Expenditures		6,056,827	580,209	479,750	377,627	213,850	0		256,709	246
18 Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	1,818,771								
19 Total Disbursements/Expenditures		7,875,598	580,209	479,750	377,627	213,850	0		256,709	246
20 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		37,501	79,275	1,636	11,337	78,994	0	34,696	(55,193)	35,609
<b>OTHER SOURCES/USES OF FUNDS</b>										
<b>OTHER SOURCES OF FUNDS (7000)</b>										
<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
23 Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25 Abatement of the Working Cash Fund <sup>12</sup>	7110									
26 Transfer of Working Cash Fund Interest	7120									
27 Transfer Among Funds	7130									
28 Transfer of Interest	7140									
29 Transfer from Capital Project Fund to O&M Fund	7150									
30 Transfer to Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
31 Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
<b>SALE OF BONDS (7200)</b>										
33 Principal on Bonds Sold	7210									
34 Premium on Bonds Sold	7220									
35 Accrued Interest on Bonds Sold	7230									
36 Sale or Compensation for Fixed Assets <sup>6</sup>	7300									
37 Transfer to Debt Service to Pay Principal on GASB 87 Leases <sup>13</sup>	7400			0						
38 Transfer to Debt Service to Pay Interest on GASB 87 Leases <sup>13</sup>	7500			0						
39 Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41 Transfer to Capital Projects Fund	7800						0			
42 ISBE Loan Proceeds	7900									
43 Other Sources Not Classified Elsewhere	7990									
44 Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
<b>OTHER USES OF FUNDS (8000)</b>										

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		37,501	79,275	1,636	11,337	78,994	0	34,696	(55,193)	35,609
79	Fund Balances without Student Activity Funds - July 1, 2021		2,309,802	604,329	46,338	(71,368)	35,412		441,266	99,284	146,520
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2022		2,347,303	683,604	47,974	(60,031)	114,406	0	475,962	44,091	182,129
84											
85	Student Activity Fund Balance - July 1, 2021		20,053								
86	RECEIPTS/REVENUES - Student Activity Funds		26,913								
87	Total Student Activity Direct Receipts/Revenues	1799									
88	DISBURSEMENTS/EXPENDITURES - Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	21,124								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		5,789								
91	Student Activity Fund Balance - June 30, 2022		25,842								
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)	1000	1,030,862	512,302	481,386	98,389	227,136	0	34,696	201,516	35,855
94	LOCAL SOURCES										

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2										
95		0	0	0	0	0	0	0	0	0
96	2000	3,894,948	50,000	0	290,575	57,854	0	0	0	0
97	3000	1,195,431	97,182	0	0	7,854	0	0	0	0
98	4000	6,121,241	659,484	481,386	388,964	292,844	0	34,696	201,516	35,855
99		1,818,771	0	0	0	0	0	0	0	0
100	3998	7,940,012	659,484	481,386	388,964	292,844	0	34,696	201,516	35,855
101										
102	1000	3,856,288				94,251				
103	2000	1,562,264	580,209		377,627	119,599	0		219,220	246
104	3000	1,376	0		0	0				
105	4000	478,745	0	0	0	0	0	0	0	0
106	5000	179,278	0	479,750	0	0	0	0	0	0
107		6,077,951	580,209	479,750	377,627	213,850	0		256,709	246
108	4180	1,818,771	0	0	0	0	0	0	0	0
109		7,896,722	580,209	479,750	377,627	213,850	0		256,709	246
110		43,290	79,275	1,636	11,337	78,994	0	34,696	(55,193)	35,609
111										
112		0	0	0	0	0	0	0	0	0
113		0	0	0	0	0	0	0	0	0
114		0	0	0	0	0	0	0	0	0
115		0	0	0	0	0	0	0	0	0
116		2,373,145	683,604	47,974	(60,031)	114,406	0	475,962	44,091	182,129
117										

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100	852,982	275,748	482,199	88,239	91,769		36,766	195,384	36,766
5	Designated Purposes Levies (1110-1120) <sup>7</sup>										
6	Leasing Purposes Levy <sup>8</sup>	1130	36,766								
7	Special Education Purposes Levy	1140	14,706								
8	FICA/Medicare Only Purposes Levies	1150					101,394				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190	904,454	275,748	482,199	88,239	193,163	0	36,766	195,384	36,766
12	Total Ad Valorem Taxes Levied By District										
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate/Personal Property Replacement Taxes <sup>9</sup>	1230		205,118			34,786				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		0	205,118	0	0	34,786	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1											
2											
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					10,323					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510									
66	Gain or Loss on Sale of Investments	1520	(8,306)	(2,714)	(813)	(173)	(813)		(2,070)	(467)	(911)
67	Total Earnings on Investments		(8,306)	(2,714)	(813)	(173)	(813)	0	(2,070)	(467)	(911)
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	2,766								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614	2,201								
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		4,967								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	9,560								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	24,987								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	6,584								
82	Student Activity Funds Revenues	1799	26,913								
83	Total District/School Activity Income (without Student Activity Funds)		41,131	0							
84	Total District/School Activity Income (with Student Activity Funds)		68,044								
85	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
86	Rentals - Regular Textbooks	1811	25,161								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890									
95	Total Textbook Income		25,161								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
97	Rentals	1910									
98	Contributions and Donations from Private Sources	1920									
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	1,846								
102	Payments of Surplus Moneys from TIF Districts	1960		26,362							
103	Drivers' Education Fees	1970									
104	Proceeds from Vendors' Contracts	1983									
105	School Facility Occupation Tax Proceeds	1991	21,091								
106	Payment from Other Districts	1992									
107	Sale of Vocational Projects	1993									
108	Other Local Fees (Describe & Itemize)	1999	13,605	7,788						6,599	
109	Other Local Revenues (Describe & Itemize)										

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
110	Total Other Revenue from Local Sources		36,542	34,150	0	0	0	0	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	1,003,949	512,302	481,386	98,389	227,136	0	34,696	6,599	0
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	1,030,862	512,302	481,386	98,389	227,136	0	34,696	201,516	35,855
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0	0
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	3,643,472			150,000	50,000				
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		3,643,472	0	0	150,000	50,000	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	37,610								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3120									
130	Special Education - Orphanage - Individual	3130									
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		37,610	0	0	0	0	0		0	0
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		0	0	0	0	0	0			
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0	0	0	0	0	0			

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1											
2											
148	State Free Lunch & Breakfast	3360	6,628								
149	School Breakfast Initiative	3365									
150	Driver Education	3370									
151	Adult Ed (from LCCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	<b>TRANSPORTATION</b>										
154	Transportation - Regular and Vocational	3500				10,029					
155	Transportation - Special Education	3510				78,924					
156	Transportation - Other (Describe & Itemize)	3599									
157	<b>Total Transportation</b>		0	0	0	88,953	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Tuuant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	206,288			51,622	7,854				
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925		50,000							
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	950								
171	<b>Total Restricted Grants-In-Aid</b>		251,476	50,000	0	140,575	7,854	0	0	0	0
172	<b>Total Receipts from State Sources</b>	3000	3,894,948	50,000	0	290,575	57,854	0	0	0	0
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0	0	0	0	0	0	0	0
184	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
185	<b>TITLE V</b>										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1											
2											
188	Title V - Rural Education Initiative (REI)	4107	12,250								
189	Title V - Other (Describe & Itemize)	4199									
190	<b>Total Title V</b>		12,250	0	0	0	0				
191	<b>FOOD SERVICE</b>										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	308,238								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	46,451								
196	Summer Food Service Program	4225	562								
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299	355,251				0				
200	<b>Total Food Service</b>										
201	<b>TITLE I</b>										
202	Title I - Low Income	4300	226,608								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	<b>Total Title I</b>		226,608	0	0	0	0				
207	<b>TITLE IV</b>										
208	Title IV - Student Support & Academic Enrichment Grant	4400	5,130								
209	Title IV - 21st Century Comm Learning Centers	4421									
210	Title IV - Other (Describe & Itemize)	4499	5,130	0			0				
211	<b>Total Title IV</b>		5,130	0			0				
212	<b>FEDERAL - SPECIAL EDUCATION</b>										
213	Fed - Spec Education - Preschool Flow-Through	4600	11,754								
214	Fed - Spec Education - Preschool Discretionary	4605									
215	Fed - Spec Education - IDEA - Flow Through	4620	209,656								
216	Fed - Spec Education - IDEA - Room & Board	4625	2,183								
217	Fed - Spec Education - IDEA - Discretionary	4630									
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
219	<b>Total Federal - Special Education</b>		223,593	0	0	0	0				
220	<b>CTE - PERKINS</b>										
221	CTE - Perkins - Title III E - Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799	0				0				
223	<b>Total CTE - Perkins</b>		0				0				
224	<b>Federal - Adult Education</b>										
225	ARRA - General State Aid - Education Stabilization	4810									
226	ARRA - Title I - Low Income	4850									
227	ARRA - Title I - Neglected, Private	4852									
228	ARRA - Title I - Delinquent, Private	4853									
229	ARRA - Title I - School Improvement (Part A)	4854									
230	ARRA - Title I - School Improvement (Section 1003g)	4855									
231	ARRA - IDEA - Part B - Preschool	4856									
232	ARRA - IDEA - Part B - Flow-Through	4857									
233	ARRA - Title IID - Technology-Formula	4860									
234	ARRA - Title IID - Technology-Competitive	4861									
235	ARRA - McKinney - Vento Homeless Education	4862									
236	ARRA - Child Nutrition Equipment Assistance	4863									
237	Impact Aid Formula Grants	4864									
238	Impact Aid Competitive Grants	4865									
239	Qualified Zone Academy Bond Tax Credits	4866									
240	Qualified School Construction Bond Credits	4867									
241	Build America Bond Tax Credits	4868									

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1											
2											
242	Build America Bond Interest Reimbursement	4869									
243	ARRA - General State Aid - Other Govt Services Stabilization	4870									
244	Other ARRA Funds - II	4871									
245	Other ARRA Funds - III	4872									
246	Other ARRA Funds - IV	4873									
247	Other ARRA Funds - V	4874									
248	ARRA - Early Childhood	4875									
249	Other ARRA Funds VII	4876									
250	Other ARRA Funds VIII	4877									
251	Other ARRA Funds IX	4878									
252	Other ARRA Funds X	4879									
253	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0	0	0	0
254	<b>Total Stimulus Programs</b>										
255	Race to the Top Program:	4901									
256	Race to the Top - Preschool Expansion Grant	4902									
257	Title III - Immigrant Education Program (IEP)	4905									
258	Title III - Language Inst Program - Limited Eng (LIUPEP)	4909									
259	McKinney Education for Homeless Children	4920									
260	Title II - Eisenhower Professional Development Formula	4930	26,478								
261	Title II - Teacher Quality	4932									
262	Federal Charter Schools	4960									
263	State Assessment Grants	4981									
264	Grant for State Assessments and Related Activities	4982									
265	Medicaid Matching Funds - Administrative Outreach	4991	40,949								
266	Medicaid Matching Funds - Fee-for-Service Program	4992	11,122								
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	294,050	97,182	0	0	7,854	0	0	0	0
268	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		1,195,431	97,182	0	0	7,854	0	0	0	0
269	<b>Total Receipts/Revenues from Federal Sources</b>	4000	1,195,431	97,182	0	0	7,854	0	0	0	0
270	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		6,094,328	659,484	481,386	388,964	292,844	0	34,696	201,516	35,855
271	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		6,121,241	659,484	481,386	388,964	292,844	0	34,696	201,516	35,855

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	1,886,318	585,677	71,117	129,395					2,672,507	2,683,621
6	Tuition Payment to Charter Schools	1115										0
7	Pre-K Programs	1125	107,201	27,765	901	1,399					137,266	137,160
8	Special Education Programs (Functions 1200-1220)	1200	515,781	77,938		3,666	6,627				604,012	574,578
9	Special Education Programs Pre-K	1225	34,193	6,271							40,464	35,524
10	Remedial and Supplemental Programs K-12	1250	107,281	25,532	16,929	35,232	6,649				191,623	146,411
11	Remedial and Supplemental Programs Pre-K	1275										0
12	Adult/Continuing Education Programs	1300										0
13	CTE Programs	1400										0
14	Interscholastic Programs	1500	58,836	5,269	15,481	6,970		2,414			88,970	72,372
15	Summer School Programs	1600										0
16	Gifted Programs	1650										0
17	Driver's Education Programs	1700										0
18	Bilingual Programs	1800	81,839	17,154		1,329					100,322	96,958
19	Tuant Alternative & Optional Programs	1900										0
20	Pre-K Programs - Private Tuition	1910										0
21	Regular K-12 Programs - Private Tuition	1911										0
22	Special Education Programs K-12 - Private Tuition	1912										0
23	Special Education Programs Pre-K - Tuition	1913										0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914										0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915										0
26	Adult/Continuing Education Programs - Private Tuition	1916										0
27	CTE Programs - Private Tuition	1917										0
28	Interscholastic Programs - Private Tuition	1918										0
29	Summer School Programs - Private Tuition	1919										0
30	Gifted Programs - Private Tuition	1920										0
31	Bilingual Programs - Private Tuition	1921										0
32	Tuants Alternative/Optional Ed Progrms - Private Tuition	1922										0
33	Student Activity Fund Expenditures	1999										0
34	<b>Total Instruction<sup>30</sup> (without Student Activity Funds)</b>	1000	2,791,449	745,606	104,428	177,991	13,276	21,124		0	3,835,164	3,746,624
35	<b>Total Instruction<sup>30</sup> (with Student Activity Funds)</b>	1000	2,791,449	745,606	104,428	177,991	13,276	23,538		0	3,856,288	3,746,624
36	<b>SUPPORT SERVICES (ED)</b>	2000										
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110										0
39	Guidance Services	2120	151,165	38,944							190,109	190,259
40	Health Services	2130		7,818	230	4,295					12,343	9,114
41	Psychological Services	2140										0
42	Speech Pathology & Audiology Services	2150	117,792	26,241		1,666		577			146,276	144,715
43	Other Support Services - Pupils (Describe & Itemize)	2190										0
44	<b>Total Support Services - Pupils</b>	2100	268,957	75,003	230	5,961	0	577		0	348,728	344,088
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210			7,821						7,821	7,962
47	Educational Media Services	2220	208,092	52,228	63,182	4,572		20			379,660	421,687
48	Assessment & Testing	2230			6,620	132					6,752	6,620
49	<b>Total Support Services - Instructional Staff</b>	2200	208,092	52,228	77,623	4,572		20		0	394,233	436,269
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310	3,600		54,864	7,746					66,210	60,600
52	Executive Administration Services	2320	139,632	39,078	1,091	438		225			180,464	180,251
53	Special Area Administration Services	2330										0
54	Tort Immunity Services	2361										0
55	<b>Total Support Services - General Administration</b>	2300	143,232	39,078	55,955	8,184	0	225		0	246,674	240,851

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	196,580	72,371	459	3,097	1,849	680			275,036	264,655
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	0
59	Total Support Services - School Administration	2400	196,580	72,371	459	3,097	1,849	680	0	0	275,036	264,655
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510									0	0
62	Fiscal Services	2520	47,543	7,785	8,600	1,770					65,698	64,770
63	Operation & Maintenance of Plant Services	2540									0	0
64	Pupil Transportation Services	2550									0	0
65	Food Services	2560	101,458	158	742	105,655					208,013	169,862
66	Internal Services	2570			19,441	430					19,871	22,500
67	Total Support Services - Business	2500	149,001	7,943	28,783	107,855	0	0	0	0	293,582	257,132
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	0
70	Planning, Research, Development, & Evaluation Services	2620									0	0
71	Information Services	2630									0	0
72	Staff Services	2640									0	0
73	Data Processing Services	2660									0	0
74	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
75	Other Support Services (Describe & Itemize)	2900			4,011						4,011	3,800
76	Total Support Services	2000	965,862	244,623	167,061	176,795	6,421	1,502	0	0	1,562,264	1,546,795
77	COMMUNITY SERVICES (ED)	3000				1,376					1,376	1,000
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			3,500						3,500	
81	Payments for Special Education Programs	4120			411,442						411,442	475,878
82	Payments for Adult/Continuing Education Programs	4130									0	0
83	Payments for CTE Programs	4140									0	0
84	Payments for Community College Programs	4170									0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
86	Total Payments to Other Govt Units (In-State)	4100			414,942			0			414,942	475,878
87	Payments for Regular Programs - Tuition	4210									0	0
88	Payments for Special Education Programs - Tuition	4220					63,803				63,803	
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
90	Payments for CTE Programs - Tuition	4240									0	0
91	Payments for Community College Programs - Tuition	4270									0	0
92	Payments for Other Programs - Tuition	4280									0	0
93	Other Payments to In-State Govt Units	4290									0	0
94	Total Payments to Other Govt Units - Tuition (In State)	4200						63,803			63,803	0
95	Payments for Regular Programs - Transfers	4310									0	0
96	Payments for Special Education Programs - Transfers	4320									0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	0
98	Payments for CTE Programs - Transfers	4340									0	0
99	Payments for Community College Program - Transfers	4370									0	0
100	Payments for Other Programs - Transfers	4380									0	0
101	Other Payments to In-State Govt Units - Transfers	4390									0	0
102	Total Payments to Other Govt Units - Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	0
104	Total Payments to Other Govt Units	4000			414,942			63,803			478,745	475,878
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	0
108	Tax Anticipation Notes	5120									0	0

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func.#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2												
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
110	State Aid Anticipation Certificates	5140									0	0
111	Other Interest on Short-Term Debt	5150									0	0
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200						179,278			179,278	179,278
114	Total Debt Services	5000						179,278			179,278	179,278
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		3,757,311	990,229	686,431	356,162	19,697	246,997	0	0	6,056,827	5,949,575
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		3,757,311	990,229	686,431	356,162	19,697	268,121	0	0	6,077,951	5,949,575
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										37,501	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										43,290	
120												
121	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS	2100									0	0
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)											
125	SUPPORT SERVICES - BUSINESS	2510									0	0
126	Direction of Business Support Services	2530									0	0
127	Facilities Acquisition & Construction Services	2540										
128	Operation & Maintenance of Plant Services	2550	161,197	11,514	141,782	150,688	114,282				579,463	613,474
129	Pupil Transportation Services										0	0
130	Food Services										0	0
131	Total Support Services - Business	2500	161,197	11,514	141,782	150,688	114,282	0	0	0	579,463	613,474
132	Other Support Services (Describe & Itemize)	2900			746						746	500
133	Total Support Services	2000	161,197	11,514	142,528	150,688	114,282	0	0	0	580,209	613,974
134	COMMUNITY SERVICES (O&M)	3000									0	0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	0
138	Payments for Special Education Programs	4120									0	0
139	Payments for CTE Programs	4140									0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0						0	0
141	Total Payments to Other Govt. Units (In-State)	4100			0						0	0
142	Payments to Other Govt. Units (Out of State)	4400			0						0	0
143	Total Payments to Other Govt Units	4000			0						0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	0
147	Tax Anticipation Notes	5120									0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
149	State Aid Anticipation Certificates	5140									0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	0
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		161,197	11,514	142,528	150,688	114,282	0	0	0	580,209	613,974
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										79,275	

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct. #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2												
137												
158	<b>30 - DEBT SERVICES (DS)</b>											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)										0	0
161	Payments for Regular Programs	4110										0
162	Payments for Special Education Programs	4120										0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190										0
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0				0
165	DEBT SERVICES (DS)	5000										0
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110										0
168	Tax Anticipation Notes	5120										0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										0
170	State Aid Anticipation Certificates	5140										0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150										0
172	Total Debt Services - Interest On Short-Term Debt	5100						0				0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						89,250			89,250	89,250
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
	(Lease/Purchase Principal Retired) <sup>11</sup>							390,000			390,000	390,000
174	DEBT SERVICES - OTHER (Describe & Itemize)	5400						500			500	500
175	Total Debt Services	5000			0			479,750			479,750	479,250
176		6000			0			479,750			479,750	479,250
177	PROVISION FOR CONTINGENCIES (DS)											
178	Total Disbursements/ Expenditures				0			479,750			479,750	479,250
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
180												
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100										0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550			359,618	17,984					377,602	309,912
187	Other Support Services (Describe & Itemize)	2900			25						25	50
188	Total Support Services	2000		0	359,643	17,984		0		0	377,627	309,962
189	COMMUNITY SERVICES (TR)	3000										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
193	Payments for Special Education Programs	4120										0
194	Payments for Adult/Continuing Education Programs	4130										0
195	Payments for CTE Programs	4140										0
196	Payments for Community College Programs	4170										0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190										0
198	Total Payments to Other Govt. Units (In-State)	4100			0			0				0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400										
200	Total Payments to Other Govt Units	4000			0			0				0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110										0
204	Tax Anticipation Notes	5120										0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										0
206	State Aid Anticipation Certificates	5140										0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2												
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
210	(Lease/Purchase Principal Retired) <sup>11</sup>											
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/Expenditures		0	0	359,643	17,984	0	0	0	0	377,627	309,962
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										11,337	
216												
217	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>	<b>1000</b>										
218	INSTRUCTION (MR/SS)											
219	Regular Programs	1100		32,075							32,075	35,206
220	Pre-K Programs	1125		8,256							8,256	7,854
221	Special Education Programs (Functions 1200-1220)	1200		42,567							42,567	40,071
222	Special Education Programs - Pre-K	1225		3,181							3,181	2,384
223	Remedial and Supplemental Programs - K-12	1250		1,523							1,523	1,550
224	Remedial and Supplemental Programs - Pre-K	1275									0	0
225	Adult/Continuing Education Programs	1300									0	0
226	CTE Programs	1400									0	0
227	Interscholastic Programs	1500		1,167							1,167	1,000
228	Summer School Programs	1600									0	0
229	Gifted Programs	1650									0	0
230	Driver's Education Programs	1700									0	0
231	Bilingual Programs	1800		5,482							5,482	5,525
232	Tuants' Alternative & Optional Programs	1900									0	0
233	Total Instruction	1000		94,251							94,251	99,590
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110									0	0
237	Guidance Services	2120		2,132							2,132	2,215
238	Health Services	2130		8,883							8,883	6,125
239	Psychological Services	2140									0	0
240	Speech Pathology & Audiology Services	2150		1,650							1,650	1,717
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
242	Total Support Services - Pupils	2100		12,665							12,665	10,057
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210									0	0
245	Educational Media Services	2220		27,624							27,624	28,856
246	Assessment & Testing	2230									0	0
247	Total Support Services - Instructional Staff	2200		27,624							27,624	28,856
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		162							162	276
250	Executive Administration Services	2320		9,104							9,104	9,400
251	Special Area Administration Services	2330									0	0
252	Claims Paid from Self Insurance Fund	2361									0	0
253	Risk Management and Claims Services Payments	2365									0	0
254	Total Support Services - General Administration	2300		9,266							9,266	9,676
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		13,231							13,231	13,166
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	0
258	Total Support Services - School Administration	2400		13,231							13,231	13,166

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2												
259	<b>SUPPORT SERVICES - BUSINESS</b>											
260	Direction of Business Support Services	2510									0	0
261	Fiscal Services	2520		9,326							9,326	9,327
262	Facilities Acquisition & Construction Services	2530									0	0
263	Operation & Maintenance of Plant Services	2540		28,987							28,987	29,625
264	Pupil Transportation Services	2550									0	0
265	Food Services	2560		17,581							17,581	17,687
266	Internal Services	2570									0	0
267	<b>Total Support Services - Business</b>	<b>2500</b>		55,894							55,894	56,639
268	<b>SUPPORT SERVICES - CENTRAL</b>											
269	Direction of Central Support Services	2610									0	0
270	Planning, Research, Development, & Evaluation Services	2620									0	0
271	Information Services	2630									0	0
272	Staff Services	2640									0	0
273	Data Processing Services	2660									0	0
274	<b>Total Support Services - Central</b>	<b>2600</b>		0							0	0
275	Other Support Services (Describe & Itemize)	2900		919							919	100
276	<b>Total Support Services</b>	<b>2000</b>		119,599							119,599	118,494
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>									0	0
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>									0	0
279	Payments for Regular Programs	4110									0	0
280	Payments for Special Education Programs	4120									0	0
281	Payments for CTE Programs	4140									0	0
282	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		0							0	0
283	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>									0	0
284	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>										0	0
285	Tax Anticipation Warrants	5110									0	0
286	Tax Anticipation Notes	5120									0	0
287	Corporate Personal Prop. Tax Anticipation Notes	5130									0	0
288	State Aid Anticipation Certificates	5140									0	0
289	Other (Describe & Itemize)	5150									0	0
290	<b>Total Debt Services - Interest</b>	<b>5000</b>									0	0
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>									0	0
292	Total Disbursements/Expenditures			213,850							213,850	212,084
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										78,994	
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
297	<b>SUPPORT SERVICES - BUSINESS</b>											
298	Facilities Acquisition and Construction Services	2530									0	0
299	Other Support Services (Describe & Itemize)	2900									0	0
300	<b>Total Support Services</b>	<b>2000</b>		0							0	0
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
302	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
303	Payments to Regular Programs (In-State)	4110									0	0
304	Payments for Special Education Programs	4120									0	0
305	Payments for CTE Programs	4140									0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
307	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		0							0	0
308	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
309	Total Disbursements/Expenditures			0							0	0
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	0
311												

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2												
312												
313												
314												
315	<b>INSTRUCTION (TF)</b>	<b>1000</b>										
316	Regular Programs	1100									0	0
317	Tuition Payment to Charter Schools	1115									0	0
318	Pre-K Programs	1125									0	0
319	Special Education Programs (Functions 1200 - 1220)	1200	34,360								34,360	40,907
320	Special Education Programs Pre-K	1225	3,129								3,129	2,815
321	Remedial and Supplemental Programs K-12	1250									0	0
322	Remedial and Supplemental Programs Pre-K	1275									0	0
323	Adult/Continuing Education Programs	1300									0	0
324	CTE Programs	1400									0	0
325	Interscholastic Programs	1500									0	0
326	Summer School Programs	1600									0	0
327	Gifted Programs	1650									0	0
328	Driver's Education Programs	1700									0	0
329	Bilingual Programs	1800									0	0
330	Tuant Alternative & Optional Programs	1900									0	0
331	Pre-K Programs - Private Tuition	1910									0	0
332	Regular K-12 Programs - Private Tuition	1911									0	0
333	Special Education Programs K-12 Private Tuition	1912									0	0
334	Special Education Programs Pre-K Tuition	1913									0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	0
337	Adult/Continuing Education Programs Private Tuition	1916									0	0
338	CTE Programs Private Tuition	1917									0	0
339	Interscholastic Programs Private Tuition	1918									0	0
340	Summer School Programs Private Tuition	1919									0	0
341	Gifted Programs Private Tuition	1920									0	0
342	Bilingual Programs Private Tuition	1921									0	0
343	Tuants Alternative/Opt Ed Programs Private Tuition	1922									0	0
344	Total Instruction <sup>14</sup>	1000	37,489	0	0	0	0	0	0	0	37,489	43,722
345	<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>										
346	Support Services - Pupil	2100									0	0
347	Attendance & Social Work Services	2110									0	0
348	Guidance Services	2120									0	0
349	Health Services	2130	53,488			3,744					57,232	42,824
350	Psychological Services	2140									0	0
351	Speech Pathology & Audiology Services	2150									0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190			0	3,744					0	0
353	Total Support Services - Pupil	2100	53,488	0	0	3,744	0	0	0	0	57,232	42,824
354	<b>Support Services - Instructional Staff</b>	<b>2200</b>										
355	Improvement of Instruction Services	2210									0	0
356	Educational Media Services	2220	5,353								5,353	6,326
357	Assessment & Testing	2230									0	0
358	Total Support Services - Instructional Staff	2200	5,353	0	0	0	0	0	0	0	5,353	6,326
359	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2300</b>										
360	Board of Education Services	2310			73,060						73,060	24,312
361	Executive Administration Services	2320	22,441								22,441	0
362	Special Area Administration Services	2330									0	0
363	Claims Paid from Self Insurance Fund	2361									0	0
364	Risk Management and Claims Services Payments	2365									0	0
365	Total Support Services - General Administration	2300	22,441	0	73,060	0	0	0	0	0	95,501	67,347

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2												
366	Support Services - School Administration	2400									30,135	43,369
367	Office of the Principal Services	2410	30,135									0
368	Other Support Services - School Administration (Describe & Itemize)	2490										0
369	Total Support Services - School Administration	2400	30,135	0	0	0	0	0	0	0	30,135	43,369
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510										0
372	Fiscal Services	2520	7,641								7,641	8,278
373	Facilities Acquisition and Construction Services	2530										0
374	Operation & Maintenance of Plant Services	2540	19,765								19,765	21,028
375	Pupil Transportation Services	2550										0
376	Food Services	2560	3,449								3,449	4,077
377	Internal Services	2570										0
378	Total Support Services - Business	2500	30,855	0	0	0	0	0	0	0	30,855	33,383
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610										0
381	Planning, Research, Development & Evaluation Services	2620										0
382	Information Services	2630										0
383	Staff Services	2640										0
384	Data Processing Services	2660										0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900			144						144	27,530
387	Total Support Services	2000	142,272	0	73,204	3,744	0	0	0	0	219,220	220,779
388	COMMUNITY SERVICES (TF)	3000										
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)	4110										0
391	Payments for Regular Programs	4120										0
392	Payments for Special Education Programs	4130										0
393	Payments for Adult/Continuing Education Programs	4140										0
394	Payments for CTE Programs	4170										0
395	Payments for Community College Programs	4190										0
396	Other Payments to In-State Govt Units (Describe & Itemize)	4100			0						0	0
397	Total Payments to Other Dist & Govt Units (In-State)	4210			0						0	0
398	Payments for Regular Programs - Tuition	4220										0
399	Payments for Special Education Programs - Tuition	4230										0
400	Payments for Adult/Continuing Education Programs - Tuition	4240										0
401	Payments for CTE Programs - Tuition	4270										0
402	Payments for Community College Programs - Tuition	4280										0
403	Payments for Other Programs - Tuition	4290										0
404	Other Payments to In-State Govt Units (Describe & Itemize)	4300										0
405	Total Payments to Other Dist & Govt Units - Tuition (In-State)	4310										0
406	Payments for Regular Programs - Transfers	4320										0
407	Payments for Special Education Programs - Transfers	4330										0
408	Payments for Adult/Continuing Ed Programs - Transfers	4340										0
409	Payments for CTE Programs - Transfers	4370										0
410	Payments for Community College Program - Transfers	4380										0
411	Payments for Other Programs - Transfers	4390										0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4300			0						0	0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4400			0						0	0
414	Payments to Other Dist & Govt Units (Out of State)	4000										0
415	Total Payments to Other Dist & Govt Units	5000										0
416	DEBT SERVICES (TF)											
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110										0
419	Tax Anticipation Notes	5120										0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										0
421	State Aid Anticipation Certificates	5140										0
422	Other Interest or Short-Term Debt	5150										0
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2												
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									0	0
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
427	Total Debt Services	5000									0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										
429	Total Disbursements/Expenditures		179,761	0	73,204	3,744	0	0	0	0	256,709	264,501
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(55,193)	
432	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530									0	0
436	Operation & Maintenance of Plant Services	2540									0	0
437	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
438	Other Support Services (Describe & Itemize)	2900			246						246	150
439	Total Support Services	2000	0	0	246	0	0	0	0	0	246	150
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	0
442	Payments to Special Education Programs	4120									0	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0	0
451	Total Debt Service	5000						0			0	0
452	PROVISION FOR CONTINGENCIES (FP&S)	6000										
453	Total Disbursements/Expenditures		0	0	246	0	0	0	0	0	246	150
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										35,609	
455												

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-21 thru 6-30-22 (from 2020 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2021 Levy)</b>	<b>Taxes Received (from 2020 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2021 Levy)</b>	<b>Estimated Taxes Due (from the 2021 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4	Educational	852,982		852,982	886,475	886,475
5	Operations & Maintenance	275,748		275,748	286,576	286,576
6	Debt Services **	482,199		482,199	540,009	540,009
7	Transportation	88,239		88,239	91,704	91,704
8	Municipal Retirement	91,769		91,769	99,002	99,002
9	Capital Improvements	0		0		0
10	Working Cash	36,766		36,766	38,210	38,210
11	Tort Immunity	195,384		195,384	210,378	210,378
12	Fire Prevention & Safety	36,766		36,766	38,210	38,210
13	Leasing Levy	36,766		36,766	38,210	38,210
14	Special Education	14,706		14,706	15,284	15,284
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	101,394		101,394	107,256	107,256
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0	4,807	4,807
19	<b>Totals</b>	<b>2,212,719</b>		<b>2,212,719</b>	<b>2,356,121</b>	<b>2,356,121</b>
20						
21						
22						

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

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



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

A	B	C	D	E	F	G	H	I	J	K
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
1	Description (Enter Whole Dollars)				Account No	Tort Immunity <sup>a</sup>	Special Education	Area Vocational Construction	School Facility Occupation Taxes <sup>b</sup>	Driver Education
2	Cash Basis Fund Balance as of July 1, 2021									
3	RECEIPTS:									
4	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100, 80	195,384				
5	Earnings on Investments				10, 20, 40, 50 or 60-1500, 80	(467)	14,706			
6	Drivers' Education Fees				10-1970					
7	School Facility Occupation Tax Proceeds				30 or 60-1983					
8	Driver Education				10 or 20-3370					
9	Other Receipts (Describe & Itemize)					6,599				
10	Sale of Bonds				10, 20, 40 or 60-7200					
11	Total Receipts					201,516	14,706	0	0	0
12	DISBURSEMENTS:									
13	Instruction				10 or 50-1000		14,706			
14	Facilities Acquisition & Construction Services				20 or 60-2530					
15	Tort Immunity Services				80	256,709				
16	DEBT SERVICE									
17	Debt Services - Interest on Long-Term Debt				30-5200					
18	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300					
19	Debt Services Other (Describe & Itemize)				30-5400					
20	Total Debt Services									0
21	Other Disbursements (Describe & Itemize)									
22	Total Disbursements					256,709	14,706	0	0	0
23	Ending Cash Basis Fund Balance as of June 30, 2022				714	(55,193)	0	0	0	0
24	Reserved Cash Balance									
25	Unreserved Cash Balance				730	(55,193)	0	0	0	0
26	SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup>									
27	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? If yes, list in the aggregate the following:									
28	Total Claims Payments:					256,709				
29	Total Reserve Remaining:					(55,193)				
30	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.									
31	Expenditures:									
32	Workers' Compensation Act and/or Workers' Occupational Disease Act					28,698				
33	Unemployment Insurance Act					0				
34	Insurance (Regular or Self-Insurance)					44,362				
35	Risk Management and Claims Service					0				
36	Judgments/Settlements					0				
37	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction					183,649				
38	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)					0				
39	Legal Services					0				
40	Principal and Interest on Tort Bonds					0				
41	Other - Explain on itemization 44 tab					0				
42	Total					0				
43	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0					OK				
44	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.									
45	55 ILCS 5/5-1006.7									

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

A	B	C	D	E	F	G	H	I	J	K	L
<p><b>CARES, CRRSA, and ARP SCHEDULE - FY 2022</b></p> <p><b>Please read schedule instructions before completing.</b></p> <p>Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2022? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If the answer to the above question is "YES", this schedule must be completed.</p> <p>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.</p> <p><b>Part 1: CARES, CRRSA, and ARP REVENUE</b></p>											
<p><b>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.</b></p>											
Revenue Section A											
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER I (only) (CARES Act) [FRIS SUB PROGRAM CODES: ER, DE, EE, P.I, D.1]	4998										0
ESSER II (only) (CRRSA Act) [FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D.2]	4998										0
GEER I (only) (CARES Act) [FRIS SUB PROGRAM CODE: DG, EQ]	4998										0
Other CARES Act Revenue (not accounted for above) [Describe on Itemization tab]	4998										0
Other CRRSA Revenue (not accounted for above) [Describe on Itemization tab]	4998										0
Other ARP Revenue (not accounted for above) [Describe on Itemization tab]	4998										0
<b>Total Revenue Section A</b>		0	0	0	0	0	0	0	0	0	0
<p><b>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.</b></p>											
Revenue Section B											
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER I (only) (CARES Act) [FRIS SUB PROGRAM CODES: ER, DE, EE, P.I, D.1]	4998	294,050	97,182			7,854					399,086
GEER I (only) (CARES Act) [FRIS SUB PROGRAM CODE: DG, EQ]	4998										0
ESSER II (only) (CRRSA Act) [FRIS SUB PROGRAM CODE: GG, RC, JK]	4998										0
ESSER III (only) (ARP) [FRIS SUBPROGRAM CODE: E3, CO]	4998										0
CRRSA Child Nutrition (CRRSA) [FRIS SUBPROGRAM CODE: SN]	4210	28,477									28,477
ARP Child Nutrition (ARP) [FRIS SUBPROGRAM CODE: BT, SC]	4210	614									614
ARP IDEA (ARP) [FRIS SUBPROGRAM CODE: ID, EI, FS]	4998										0
ARP Homeless I (ARP) [FRIS SUBPROGRAM CODE: HM, HL]	4998										0
CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: B5, AP, IS)	4998										0
Other CARES Act Revenue (not accounted for above) [Describe on Itemization tab]	4998										0
Other CRRSA Revenue (not accounted for above) [Describe on Itemization tab]	4998										0
Other ARP Revenue (not accounted for above) [Describe on Itemization tab]	4998										0
(Remaining) Other Federal Revenues in Revenue Act 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
<b>Total Revenue Section B</b>		323,141	97,182	0	0	7,854	0	0	0	0	428,177

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

	A	B	C	D	E	F	G	H	I	J	K	L
38	<b>Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue</b>											
39	Total Other Federal Revenue (Section A plus Section B)	4998	294,050	97,182	0	7,854	0	0	0	0	0	399,086
40	Total Other Federal Revenue from Revenue Tab	4998	294,050	97,182	0	7,854	0	0	0	0	0	399,086
41	Difference (must equal 0)		0	0	0	0	0	0	0	0	0	0
42	Error must be corrected before submitting to USB		OK	OK	OK	OK	OK	OK	OK	OK	OK	OK

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

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

	DISBURSEMENTS											(900) Total Expenditures
	(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			
46	<b>Expenditure Section A:</b>											
47	<b>ESSER I EXPENDITURES (CARES)</b>											
48	<b>FUNCTION</b>											
49	1. List the total expenditures for the Functions 1000 and 2000 below											
50	INSTRUCTION Total Expenditures 1000											
51	SUPPORT SERVICES Total Expenditures 2000											
52	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
53	Facilities Acquisition and Construction Services (Total) 2530											
54	OPERATION & MAINTENANCE OF PLANT SERVICES (Total) 2540											
55	FOOD SERVICES (Total) 2560											
56	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
57	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) 1000											
58	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) 2000											
59	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>											
60	<b>Expenditure Section B:</b>											
61	<b>ESSER II EXPENDITURES (CRRSA)</b>											
62	<b>FUNCTION</b>											
63	1. List the total expenditures for the Functions 1000 and 2000 below											
64	INSTRUCTION Total Expenditures 1000											
65	SUPPORT SERVICES Total Expenditures 2000											
66	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
67	Facilities Acquisition and Construction Services (Total) 2530											
68	OPERATION & MAINTENANCE OF PLANT SERVICES (Total) 2540											
69	FOOD SERVICES (Total) 2560											
70	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
71	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) 1000											
72	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) 2000											
73	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>											
74	<b>Expenditure Section C:</b>											
75	<b>ESSER I EXPENDITURES (CARES)</b>											
76	<b>FUNCTION</b>											
77	1. List the total expenditures for the Functions 1000 and 2000 below											
78	INSTRUCTION Total Expenditures 1000											
79	SUPPORT SERVICES Total Expenditures 2000											
80	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
81	Facilities Acquisition and Construction Services (Total) 2530											
82	OPERATION & MAINTENANCE OF PLANT SERVICES (Total) 2540											
83	FOOD SERVICES (Total) 2560											
84	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
85	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) 1000											
86	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) 2000											
87	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>											

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

A	B	C	D	E	F	G	DISBURSEMENTS				K	L	
							(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials			(500) Capital Outlay
83	<b>GEER I EXPENDITURES (CARES)</b>												
84	FUNCTION												
85	1. List the total expenditures for the Functions 1000 and 2000 below												
86	INSTRUCTION Total Expenditures	1000											
87	SUPPORT SERVICES Total Expenditures	2000											
88	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
89	Facilities Acquisition and Construction Services (Total)	2530											
90	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540											
91	FOOD SERVICES (Total)	2560											
92	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
93	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000											
94	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000											
95	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology											
96	<b>Expenditure Section D:</b>												
97	<b>GEER II EXPENDITURES (CRRSA)</b>												
98	FUNCTION												
99	1. List the total expenditures for the Functions 1000 and 2000 below												
100	INSTRUCTION Total Expenditures	1000											
101	SUPPORT SERVICES Total Expenditures	2000											
102	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
103	Facilities Acquisition and Construction Services (Total)	2530											
104	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540											
105	FOOD SERVICES (Total)	2560											
106	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
107	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000											
108	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000											
109	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology											
110	<b>Expenditure Section E:</b>												
111	<b>ESSER III EXPENDITURES (ARP)</b>												
112	FUNCTION												
113	1. List the total expenditures for the Functions 1000 and 2000 below												
114	INSTRUCTION Total Expenditures	1000											
115	SUPPORT SERVICES Total Expenditures	2000											
116	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
117	Facilities Acquisition and Construction Services (Total)	2530											
118	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540											
119	FOOD SERVICES (Total)	2560											
120	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
121	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000											
122	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000											
123	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology											
124	<b>Expenditure Section F:</b>												
125	<b>ESSER III EXPENDITURES (ARP)</b>												
126	FUNCTION												
127	1. List the total expenditures for the Functions 1000 and 2000 below												
128	INSTRUCTION Total Expenditures	1000											
129	SUPPORT SERVICES Total Expenditures	2000											
130	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
131	Facilities Acquisition and Construction Services (Total)	2530											
132	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540											

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

	A	B	C	D	E	F	G	H	I	J	K	L
		2560										
130	FOOD SERVICES (Total)											0
	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenses are also included in Functions 1000 &amp; 2000 above).</b>											
132	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
134	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	Total Technology								0		0
135	EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)											0
<b>Expenditure Section F:</b>												
136												
137												
138												
139												
140												
141	<b>FUNCTION</b>											
142	1. List the total expenditures for the Functions 1000 and 2000 below											
143	INSTRUCTION Total Expenditures	1000										0
144	SUPPORT SERVICES Total Expenditures	2000										0
145	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000 above)	Total Technology										0
146	Facilities Acquisition and Construction Services (Total)	2530										0
147	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
148	FOOD SERVICES (Total)	2560				28,477						28,477
149												
150	3. List the technology expenses in Functions: 1000 & 2000 below (these expenses are also included in Functions 1000 & 2000 above).											
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
152	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
153	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										0
<b>Expenditure Section G:</b>												
154												
155												
156												
157												
158	<b>FUNCTION</b>											
159	1. List the total expenditures for the Functions 1000 and 2000 below											
160	INSTRUCTION Total Expenditures	1000										0
161	SUPPORT SERVICES Total Expenditures	2000										0
162	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000 above)	Total Technology										0
163	Facilities Acquisition and Construction Services (Total)	2530										0
164	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
165	FOOD SERVICES (Total)	2560				614						614
166												
167												
168	3. List the technology expenses in Functions: 1000 & 2000 below (these expenses are also included in Functions 1000 & 2000 above).											
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
170	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
171	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										0
<b>Expenditure Section H:</b>												
172												
173												

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

	A	B	C	D	E	F	G	H	I	J	K	L
	ARP IDEA (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
174												
175												
176	<b>FUNCTION</b>											
177	1. List the total expenditures for the Functions 1000 and 2000 below	1000										0
178	INSTRUCTION Total Expenditures	2000										0
179	SUPPORT SERVICES Total Expenditures											
180												
181	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)	2530										0
182	Facilities Acquisition and Construction Services (Total)	2540										0
183	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2560										0
184	FOOD SERVICES (Total)											0
185												
186	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	1000										0
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	2000										0
188	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)											0
189	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Expenditure included in all Expenditure Functions)				0	0	0	0		0		0
190	<b>Expenditure Section I:</b>											
191												
192												
193												
194	<b>ARP Homeless I (ARP)</b>											
195	1. List the total expenditures for the Functions 1000 and 2000 below	1000										0
196	INSTRUCTION Total Expenditures	2000										0
197	SUPPORT SERVICES Total Expenditures											
198												
199	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)	2530										0
200	Facilities Acquisition and Construction Services (Total)	2540										0
201	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2560										0
202	FOOD SERVICES (Total)											0
203												
204	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	1000										0
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	2000										0
206	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)											0
207	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Expenditure included in all Expenditure Functions)				0	0	0	0		0		0
208	<b>Expenditure Section J:</b>											
209												
210	<b>CURES (Coronavirus State and Local Fiscal Recovery Funds)</b>											
211	1. List the total expenditures for the Functions 1000 and 2000 below	1000										0
212	INSTRUCTION Total Expenditures	2000										0
213	SUPPORT SERVICES Total Expenditures											
214												
215	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)	2530										0
216	Facilities Acquisition and Construction Services (Total)	2540										0
217	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)											
218												
219												

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

	A	B	C	D	E	F	G	H	I	J	K	L
220	FOOD SERVICES (Total)	2560										0
222	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
223	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
224	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)											0
225	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Expenditures)											0
226	<b>Expenditure Section K:</b>											
227	<b>Other CARES Act Expenditures (not accounted for above)</b>											
228												
229												
230	<b>FUNCTION</b>											
231	1. List the total expenditures for the Functions 1000 and 2000 below											
232	INSTRUCTION Total Expenditures	1000										0
233	SUPPORT SERVICES Total Expenditures	2000										0
234	TOTAL											
235	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
236	Facilities Acquisition and Construction Services (Total)	2530										0
237	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
238	FOOD SERVICES (Total)	2560										0
239	TOTAL											
240	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
241	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
242	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)											0
243	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Expenditures)											0
244	<b>Expenditure Section L:</b>											
245	<b>Other CRRSA Expenditures (not accounted for above)</b>											
246												
247												
248	<b>FUNCTION</b>											
249	1. List the total expenditures for the Functions 1000 and 2000 below											
250	INSTRUCTION Total Expenditures	1000										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
251	SUPPORT SERVICES Total Expenditures	2000										0
<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>												
253	Facilities Acquisition and Construction Services (Total)	2530										0
254	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
256	FOOD SERVICES (Total)	2560										0
<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>												
258	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
260	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Functions)				0	0	0	0		0		0
<b>Expenditure Section M:</b>												
<b>Other ARP Expenditures (not accounted for above)</b>												
262	FUNCTION											
263	1. List the total expenditures for the Functions 1000 and 2000 below	1000										0
264	INSTRUCTION Total Expenditures	2000										0
269	SUPPORT SERVICES Total Expenditures											0
<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>												
271	Facilities Acquisition and Construction Services (Total)	2530										0
272	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
274	FOOD SERVICES (Total)	2560										0
<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>												
276	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
278	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Functions)				0	0	0	0		0		0
<b>Expenditure Section N:</b>												
<b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>												
284	FUNCTION											
285	INSTRUCTION	1000			149,621	65,108	64,060	0	53,704	0	0	332,493
287	SUPPORT SERVICES	2000			2,400	601	90,765	6,417	479	0	0	100,662
288	Facilities Acquisition and Construction Services (Total)	2530			0	0	0	0	0	0	0	0
289	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540			0	0	90,765	6,417	0	0	0	97,182
290	FOOD SERVICES (Total)	2560			0	0	0	0	29,091	0	0	29,091
291	TOTAL EXPENDITURES											433,155
292												Functions 1000 & 2000 total



	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2021	Add: Additions July 1, 2021 thru June 30, 2022	Less: Deletions July 1, 2021 thru June 30, 2022	Cost Ending June 30, 2022	Life In Years	Accumulated Depreciation Beginning July 1, 2021	Add: Depreciation Allowable July 1, 2021 thru June 30, 2022	Less: Depreciation Deletions July 1, 2021 thru June 30, 2022	Accumulated Depreciation Ending June 30, 2022	Ending Balance Undepreciated June 30, 2022
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	197,845			197,845						197,845
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	26,021,070	114,282		26,135,352	50	5,661,899	486,788	6,148,687	19,986,665	
9	Temporary Buildings	232				0	20			0	0	0
10	Improvements Other than Buildings (Infrastructure)	240	40,759			40,759	20	19,054	1,551	20,605	20,154	
11	Capitalized Equipment	250										
12	10 Yr-Schedule	251	1,282,076	13,070		1,295,146	10	687,548	123,463	811,011	484,135	
13	5 Yr-Schedule	252				0	5			0	0	0
14	3 Yr-Schedule	253				0	3			0	0	0
15	Construction in Progress	260				0	--				0	0
16	Total Capital Assets	200	27,541,750	127,352	0	27,669,102		6,368,501	611,802	6,980,303	20,688,799	
17	Non-Capitalized Equipment	700				0			0			
18	Allowable Depreciation								611,802			

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>	<b>Amount</b>			
6	<b>OPERATING EXPENSE PER PUPIL</b>						
7	<b>EXPENDITURES:</b>						
8	ED	Expenditures 16-24, L116	Total Expenditures	\$		6,056,827	
9	O&M	Expenditures 16-24, L155	Total Expenditures			580,209	
10	DS	Expenditures 16-24, L178	Total Expenditures			479,750	
11	TR	Expenditures 16-24, L214	Total Expenditures			377,627	
12	MR/SS	Expenditures 16-24, L292	Total Expenditures			213,850	
13	TORT	Expenditures 16-24, L422	Total Expenditures			256,709	
14			<b>Total Expenditures</b>	\$		<b>7,964,972</b>	
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>						
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$		0	
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0	
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0	
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0	
22	TR	Revenues 10-15, L50, Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0	
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0	
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0	
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0	
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0	
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0	
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0	
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)			0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0	
31	O&M-TR	Revenues 10-15, L213, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0	
32	O&M-TR	Revenues 10-15, L214, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0	
33	O&M	Revenues 10-15, L224, Col D	4810 Federal - Adult Education			0	
34	ED	Expenditures 16-24, L7, Col K - (G+)	1125 Pre-K Programs			137,266	
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225 Special Education Programs Pre-K			40,464	
36	ED	Expenditures 16-24, L11, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K			0	
37	ED	Expenditures 16-24, L12, Col K - (G+)	1300 Adult/Continuing Education Programs			0	
38	ED	Expenditures 16-24, L15, Col K - (G+)	1600 Summer School Programs			0	
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition			0	
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0	
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			0	
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0	
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition			0	
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition			0	
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition			0	
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition			0	
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition			0	
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0	
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000 Community Services			1,376	
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			478,745	
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			19,697	
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment			0	
56	O&M	Expenditures 16-24, L134, Col K - (G+)	3000 Community Services			0	
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units			0	
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay			114,282	
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			0	
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units			0	
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			390,000	
62	TR	Expenditures 16-24, L189, Col K - (G+)	3000 Community Services			0	
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units			0	
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0	
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			0	
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			0	
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			8,256	
68	MR/SS	Expenditures 16-24, L222, Col K	1275 Special Education Programs - Pre-K			3,181	
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs K-12 - Pre-K			0	
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs			0	
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs			0	
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			0	
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units			0	
74	Tort	Expenditures 16-24, L318, Col K - (G+)	1125 Pre-K Programs			0	
75	Tort	Expenditures 16-24, L320, Col K - (G+)	1225 Special Education Programs Pre-K			3,129	
76	Tort	Expenditures 16-24, L322, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K			0	
77	Tort	Expenditures 16-24, L323, Col K - (G+)	1300 Adult/Continuing Education Programs			0	
78	Tort	Expenditures 16-24, L326, Col K - (G+)	1600 Summer School Programs			0	
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition			0	
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition			0	
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition			0	
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition			0	
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition			0	
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition			0	
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition			0	
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition			0	
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition			0	
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0	
92	Tort	Expenditures 16-24, L387, Col K - (G+)	3000 Community Services			0	
93	Tort	Expenditures 16-24, L414, Col K	4000 Total Payments to Other Govt Units			0	
94	Tort	Expenditures 16-24, L422, Col G	- Capital Outlay			0	
95	Tort	Expenditures 16-24, L422, Col I	- Non-Capitalized Equipment			0	

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>				<b>Amount</b>
96			Total Deductions for OEPP Computation (Sum of Lines 18 - 95)				\$ 1,196,396
97			Total Operating Expenses Regular K-12 (Line 14 minus Line 96)				6,768,576
98			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022				547.53
99			Estimated OEPP (Line 97 divided by Line 98)				\$ 12,362.02
100							

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>				<b>Amount</b>
101	<b>PER CAPITA TUITION CHARGE</b>						
103	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>						
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	10,323	
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0	
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0	
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0	
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0	
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0	
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0	
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0	
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0	
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0	
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		4,967	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		41,131	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		25,161	
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0	
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0	
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0	
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		0	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		21,091	
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		0	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		37,610	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		0	
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0	
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		6,628	
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative		0	
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education		0	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		88,953	
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0	
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0	
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0	
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0	
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0	
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0	
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0	
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0	
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		50,000	
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		950	
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0	
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		12,250	
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		355,251	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		226,608	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		5,130	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		209,656	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		2,183	
150	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0	
151	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
152	ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins		0	
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments		0	
178	ED	Revenues 10-15, L255, Col C	4901	Race to the Top		0	
179	ED-O&M-TR-MR/SS	Revenues 10-15, L256, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0	
180	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0	
181	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0	
182	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920	McKinney Education for Homeless Children		0	
183	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0	
184	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932	Title II - Teacher Quality		26,478	
185	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960	Federal Charter Schools		0	
186	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981	State Assessment Grants		0	
187	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0	
188	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		40,949	
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		11,122	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		399,086	
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses		0	
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		232,581	
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		35,224	
195					Total Deductions for PCTC Computation (Line 104 through Line 193)	\$	1,843,332
196					Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		4,925,244
197					Total Depreciation Allowance (from page 36, Line 18, Col I)		611,802
198					Total Allowance for PCTC Computation (Line 196 plus Line 197)		5,537,046
199					9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022		547,573
200					Total Estimated PCTC (Line 198 divided by Line 199) *	\$	10,112.77
201							
202	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.						
203	**Go to the Evidence-Based Funding Distribution Calculation webpage.						
204	Under Reports, open the FY 2022 Special Education Funding Allocation Calculation Details and the FY 2022 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 192 and 193.						



ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>						
2	<b>SECTION I</b>						
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>						
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>						
	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.						
5	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>			43,136			
6	Direction of Business Support Services (1-2510) and (5-2510)						
7	Fiscal Services (1-2520) and (5-2520)						
8	Operation and Maintenance of Plant Services (1, 2, and 5-2540)						
9	Food Services (1-2560) <i>Must be less than (PI16, Col E-F, L65)</i>						
10	Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is required).			43,136			
11	Internal Services (1-2570) and (5-2570)						
12	Staff Services (1-2640) and (5-2640)						
13	Data Processing Services (1-2660) and (5-2660)						
14							
15	<b>SECTION II</b>						
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>						
17		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
18	Instruction	1000		3,953,628		3,953,628	
19	Support Services:						
20	Pupil	2100		418,625		418,625	
21	Instructional Staff	2200		422,638		422,638	
22	General Admin.	2300		351,441		351,441	
23	School Admin	2400		316,553		316,553	
24	Business:						
25	Direction of Business Spt. Srv.	2510	0	0	0	0	
26	Fiscal Services	2520	82,665	0	82,665	0	
27	Oper. & Maint. Plant Services	2540		513,933	513,933	0	
28	Pupil Transportation	2550		377,602	377,602	377,602	
29	Food Services	2560		229,043	229,043	229,043	
30	Internal Services	2570	19,871	0	19,871	0	
31	Central:						
32	Direction of Central Spt. Srv.	2610		0	0	0	
33	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0	0	0	
34	Information Services	2630		0	0	0	
35	Staff Services	2640	0	0	0	0	
36	Data Processing Services	2660	0	0	0	0	
37	Other:	2900		5,845		5,845	
38	Community Services	3000		1,376		1,376	
39	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(66,374)		(66,374)	
40	Total		102,536	6,524,310	616,469	6,010,377	
41			Restricted Rate		Unrestricted Rate		
42			Total Indirect Costs:	102,536	Total Indirect Costs:	616,469	
43			Total Direct Costs:	6,524,310	Total Direct Costs:	6,010,377	
44			= 1.57%		= 10.26%		
45							
46							

	A	B	C	D	E	F
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>					
2	School Code, Section 17-1.1 (Public Act 97-0357)					
3	Fiscal Year Ending June 30, 2022					
5	28-006-0990-04_AFR22 Spring Valley CCSD 99					
6	Spring Valley CCSD 99					
7	28006099004					
8	<input type="checkbox"/> Check box if this schedule is not applicable.	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) if Deficit Reduction Plan is Required in the Budget	<input checked="" type="checkbox"/>				
10	Service or Function (Check all that apply)				Barriers to Implementation (Limit text to 200 characters, for additional space use line 33 and 38)	
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services		X			Food Coop - LaSalle County ROE
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives		X		X	BMP Special Ed Coop
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation		X		X	Hall Township H.S. - Shared Bus Service
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA:					
41						
42						
43						

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

School District Name: Spring Valley CCSD 99  
 RCDT Number: 28006099004

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

Description	Funct. No.	Actual Expenditures, Fiscal Year 2022		Budgeted Expenditures, Fiscal Year 2023		Total
		Educational Fund (10)	Operations & Maintenance Fund (20)	Educational Fund (10)	Operations & Maintenance Fund (20)	
1. Executive Administration Services	2320	180,464	22,441	186,075	25,795	211,870
2. Special Area Administration Services	2330	0	0	0	0	0
3. Other Support Services - School Administration	2490	0	0	0	0	0
4. Direction of Business Support Services	2510	0	0	0	0	0
5. Internal Services	2570	19,871	0	21,000	0	21,000
6. Direction of Central Support Services	2610	0	0	0	0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.						
<b>8. Totals</b>		200,335	0	222,776	207,075	232,870
<b>9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)</b>					0	5%

**CERTIFICATION**

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

\_\_\_\_\_  
*Signature of Superintendent*

\_\_\_\_\_  
*Contact Name (for questions)*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Contact Telephone Number*

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

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

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

Type Below.

1. Page 10, Line 81, Education Fund - Yearbooks & Caps and Gowns
2. Page 11, Line 109, Education Fund - Project Lead the way Grant, Student Locks, Band & Recorder Fees, & Misc
3. Page 11, Line 109, O&M Fund - Erate Reimb, Insur Reimb, & Misc Rev
4. Page 12, Line 154, Transportation Fund - Vocational Ed reimb
5. Page 12, Line 170, Education Fund - Library Grant
6. Page 16, Line 75, Education Fund - Investment Fees
7. Page 17, Line 132, O&M Fund - Investment Fees
8. Page 18, Line 175, Debt Service Fund - Investment Fees
9. Page 18, Line 187, Transportation Fund - Investment Fees
10. Page 20, Line 289, IMRF - Investment Fees
11. Page 23, Line 385, Tort Fund - Investment Fees
12. Page 24, Line 431, Fire Prevention & Safety Fund - Investment Fees
13. Long-Term Debt Schedule will not equal amounts on the debt service fund as this also includes leases that are being paid down by the Education Fund.

**SPRING VALLEY ELEMENTARY CCSD NO. 99**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 1 - Summary of Significant Accounting Policies**

A. General

Spring Valley Elementary CCSD No. 99, Spring Valley, Illinois, is operated under the control of a Board of Trustees elected at large by the citizens of the District. The Board of Trustees monitors all financial transactions of the District.

For the year ended June 30, 2022, the District's accounting and financial reporting policies conform to the cash basis of accounting as prescribed by the Illinois State Board of Education.

B. Principles Used to Determine the Scope of the Reporting Entity

The District's reporting entity includes the District's governing board and all related organizations for which the District exercises oversight responsibility. The entity is a consolidated elementary school district located in Bureau County, Illinois.

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

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

C. Basis of Presentation – Fund Accounting

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

**SPRING VALLEY ELEMENTARY CCSD NO. 99**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 1** - **Summary of Significant Accounting Policies (Continued)**

C. Basis of Presentation – Fund Accounting (Continued)

**Government 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.

The Educational Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. Special Education and Leasing are included in this fund.

The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The Operation and Maintenance Fund, Transportation Fund, and Illinois Municipal Retirement/Social Security Fund are used to account for cash received from specific sources (other than those accounted for in other funds) that are legally restricted to cash disbursements for specified purposes. The Working Cash Fund accounts for the financial resources held by the District to be used for temporary interfund loans to other funds. The Tort Fund accounts for financial resources held by the District to be used for tort immunity and tort judgement purposes. The Capital Projects and Fire Prevention and Safety Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

**Fiduciary Fund Types**

Fiduciary Funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds. The District has no Fiduciary Funds at June 30, 2022.

In prior years, Agency Funds included Student Activity Funds. These funds are now included as part of the Educational Fund as of the year-ended June 30, 2022. They are no longer considered Fiduciary Funds.

D. Government Funds – Measurement Focus

The financial statements of all governmental 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

**SPRING VALLEY ELEMENTARY CCSD NO. 99**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 1 - Summary of Significant Accounting Policies (Continued)**

D. Government Funds – Measurement Focus (Continued)

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.

E. General Fixed Assets and General Long-Term Debt Account Group

All fixed assets are valued at historical or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their acquisition cost. The District records purchases of property and equipment as expenditures of various funds when paid. The District maintains a detailed list of property and equipment purchased for insurance purposes.

The District has adopted a capitalization threshold policy for capital assets by asset class or type. The threshold amounts are included in the table below.

No depreciation has been provided on fixed assets in the bound financial statements. The Illinois State Board of Education’s Annual Financial Report (ISBE Form SD50-35/JA50-60) includes depreciation of \$611,802, which has been utilized for the calculation of the per capita tuition charge, and accumulated depreciation totaling \$6,980,303. Depreciation has been computed over the estimated useful lives of the assets using the straight-line method. The District has considered possible impairments to its capital assets and asserts that there are none known or anticipated.

Depreciation on all assets that exceed the threshold levels is provided on the straight-line basis over the following estimated useful lives:

<u>Category</u>	<u>Threshold</u>	<u>Life (Years)</u>
Buildings and Improvements	\$ 2,000	10 to 50
Equipment	\$ 1,000	5 to 10
Furniture and Fixtures	\$ 1,000	5 to 20
Transportation Equipment	\$ 5,000	5

Long-term liabilities expected to be financed from Debt Service Funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. Proceeds from sale of bonds are included as receipts in the appropriate fund on the date received. Related principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

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.

**SPRING VALLEY ELEMENTARY CCSD NO. 99**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 1** - **Summary of Significant Accounting Policies (Continued)**

F. Basis of Accounting

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the account 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 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.

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 principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

G. Budgets and Budgetary Accounting

The budget for all governmental fund types is prepared on the cash basis of accounting, which is compared to actual cash basis results in Schedule 1. The cash basis is an acceptable method in accordance with Chapter 122, Paragraph 17.1 of the Illinois Revised Statutes. These details are reported in Schedule 1 along with conversion to the accrual basis. The original budget was passed on September 15, 2021, and was not amended.

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

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

1. The Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on July 1. 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% of the total of such fund as set forth in the budget.
6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

**SPRING VALLEY ELEMENTARY CCSD NO. 99**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 1** - **Summary of Significant Accounting Policies (Continued)**

H. Cash and Cash Equivalents

Cash includes amounts in demand deposits and interest-bearing demand deposits, and time deposit (savings accounts). Cash equivalents include amounts in time deposits, and other investments, with original maturities of less than 90 days.

I. Investments

Investments are stated at market value. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal written investment and cash management policy. The institutions in which investments are made must be approved by the Board of Education.

J. 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 a definitions of the differences and a reconciliation of how these balances are reported.

A. 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.

B. 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 and Debt Service 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 –

1. Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

**SPRING VALLEY ELEMENTARY CCSD NO. 99**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 1 - Summary of Significant Accounting Policies (Continued)**

J. Fund Balance Reporting (Continued)

B. Restricted Fund Balance (Continued)

2. Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

2. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational and Transportation Funds. At June 30, 2022, expenditures disbursed exceeded revenue received from state grants, resulting in no restricted balance.

3. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. At June 30, 2022, expenditures disbursed exceeded revenue received from federal grants, resulting in no restricted balance.

4. Leasing Levy

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Educational Fund. At June 30, 2022, expenditures disbursed exceeded revenue received and the prior year restricted fund balance from the leasing levy, resulting in no restricted fund balance.

5. Social Security Levy

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Expenditures exceeded revenue plus the beginning restricted balance for this purpose, resulting in a restricted fund balance of \$0 at June 30, 2022. This balance is included in the financial statements as Reserved in the Municipal Retirement/Social Security Fund.

C. 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 balances by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balances also incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. 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. At June 30, 2022, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2022 amounted to approximately \$415,000. This amount is shown as Unreserved in the Educational Fund.

**SPRING VALLEY ELEMENTARY CCSD NO. 99**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 1 - Summary of Significant Accounting Policies (Continued)**

J. Fund Balance Reporting (Continued)

D. 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 nor committed. Intent may be expressed by (a) the School Board itself or (b) the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes. As of June 30, 2022, the District has no assigned fund balances.

E. Regulatory -- Fund Balance Definitions

Reserved Fund Balances are those balances that are reserved for a specific 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.

F. 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.

<u>Fund</u>	<u>Generally Accepted Accounting Principles</u>					<u>Regulatory Basis</u>	
	<u>Nonspend.</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassign.</u>	<u>Reserved</u>	<u>Unreserved</u>
Educational	-	25,842	415,000	-	1,932,303	25,842	2,347,303
Operations & Maintenance	-	683,604	-	-	-	-	683,604
Debt Service	-	47,974	-	-	-	-	47,974
Transportation	-	-	-	-	(60,031)	-	(60,031)
Municipal Retirement	-	114,406	-	-	-	-	114,406
Working Cash	-	-	-	-	475,962	-	475,962
Tort Liability	-	44,091	-	-	-	-	44,091
Fire Prevention and Safety	-	182,129	-	-	-	-	182,129

K. 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.

**SPRING VALLEY ELEMENTARY CCSD NO. 99**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 2 - Property Taxes**

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. The Board passed the levy in December of 2020. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments in the following July and September. The District receives significant distributions of tax receipts approximately one month after the due date. The following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per \$100.00 of assessed valuation:

	<b>2020 LIMIT</b>	<b>2020 LEVY</b>
Education	1.1600	1.1600
Liability Insurance	As Needed	0.2657
Special Education	0.0200	0.0200
Operation/Maintenance	0.3750	0.3750
Transportation	0.1200	0.1200
Municipal Retirement	As Needed	0.1248
Social Security/Medicare	As Needed	0.1379
Working Cash	0.0500	0.0500
Bonds	As Needed	0.6558
Lease	0.0500	0.0500
Fire Prevention	0.0500	0.0500
<b>Total</b>		<b>3.0092</b>

The following dates apply to property tax levies for 2020 collected in fiscal 2022:

Lien date:	January 1, 2020
Levy date:	December of 2020
Due dates:	Approximately July 1 and September 1, 2021
Collection dates:	Within 30 days of collection

Property tax in the following amounts have been levied and collected:

<b>Tax Year</b>	<b>Fiscal Year Rec'd</b>	<b>Taxed Assessment</b>	<b>Levy Rate</b>	<b>Extension</b>	<b>Collected</b>	<b>Variance</b>
2020	2022	\$ 73,083,498	3.0092	\$ 2,199,229	\$ 2,212,722	\$ 13,493
2019	2021	70,298,333	3.0172	2,121,048	2,099,777	(21,271)

**Note 3 - Common Bank Account**

Separate bank accounts are not maintained for all District funds; instead, certain funds maintain their uninvested 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.

**SPRING VALLEY ELEMENTARY CCSD NO. 99**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 4 - Cash and Investments**

The District is allowed to invest in securities as authorized by Section 2 and 6 of the Public Funds Investment Act and Section 8-7 of the School Code.

A. Investments and Deposits

The District invests in certificates of deposits and other fixed income securities at Hometown National Bank, LaSalle, IL. All amounts are valued at fair market value on the financial statements.

Certificates of Deposit have a fair market value of \$673,871 at June 30, 2022 and the Fixed Income Securities have a fair market value of \$2,694,520 at June 30, 2022. These are all Type 1 Investments.

At June 30, 2022, the District had cash account balances with a carrying value of \$453,757, and with a combined bank balance of \$460,523. Cash accounts are held at Spring Valley City Bank, Spring Valley, IL.

The deposits at Spring Valley City Bank and Hometown National Bank are insured to \$250,000 by the F.D.I.C at each bank. All District deposits are fully secured. \$500,000 are type #1 deposits. The remaining \$3,328,914 of deposits and investments at the institutions are considered type #2 with securities pledged by the bank.

**Type 1** – Fully insured by FDIC

**Type 2** – Secured by securities pledged to District but in the bank's name

**Type 3** – Uninsured

The major divergence between book and bank balances consisted of outstanding checks and deposits in transit at June 30, 2022.

**SPRING VALLEY ELEMENTARY CCSD NO. 99**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 5 - Changes in Capital Assets (General Fixed Assets)**

<b>Capital Assets at Cost</b>	<b>Balance 6/30/21</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/22</b>
<b>Non-Depreciable:</b>				
Land	\$ 197,845	\$ -	\$ -	\$ 197,845
<b>Depreciable:</b>				
Buildings and Improvements	26,021,070	114,282	-	26,135,352
Other Improvements	40,759	-	-	40,759
Equipment	1,282,076	13,070	-	1,295,146
<b>Total Capital Assets</b>	<b>\$ 27,541,750</b>	<b>\$ 127,352</b>	<b>\$ -</b>	<b>\$ 27,669,102</b>
<b>Balance</b>				
<b>Accumulated Depreciation</b>	<b>6/30/21</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/22</b>
Buildings and Improvements	\$ 5,661,899	\$ 486,788	\$ -	\$ 6,148,687
Other Improvements	19,054	1,551	-	20,605
Equipment	687,548	123,463	-	811,011
<b>Total Accumulated Depr.</b>	<b>\$ 6,368,501</b>	<b>\$ 611,802</b>	<b>\$ -</b>	<b>\$ 6,980,303</b>

**Note 6 - Retirement Fund Commitments**

The District contributes to two defined benefit pension plans: the Teachers Retirement System (TRS), and the Illinois Municipal Retirement Fund (IMRF). TRS is administered by the TRS board of trustees and is a cost sharing multiple employer plan. IMRF is administered by IMRF board of trustees and is an agent multiple-employer public employee retirement system. The benefits, benefit levels, employee contributions and employer contributions for both plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. The aggregate employer recognized pension expense on a cash basis for the year ended June 30, 2022, was \$407,822 (\$315,112 for TRS and \$92,710 for IMRF). See Schedules 1 and 2 for additional supplementary information regarding TRS and IMRF future pension obligations.

**SPRING VALLEY ELEMENTARY CCSD NO. 99**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 6** - **Retirement Fund Commitments (Continued)**

A. Teacher Retirement System

**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://trs.illinois.gov/pubs/cafr>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

**Benefits provided**

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

Tier 2 members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the last four. Disability provisions for Tier 2 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 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier 2 annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of 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 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2024. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual

**SPRING VALLEY ELEMENTARY CCSD NO. 99**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 6** - **Retirement Fund Commitments (Continued)**

A. Teacher Retirement System

increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 are funded by bonds issued by the state of Illinois.

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2021, was 9.0 percent of 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 \$1,787,260 in pension contributions from the state of Illinois.

**2.2 formula contributions.** Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2022, were calculated to be \$20,307 and was paid toward this obligation in the current fiscal year.

**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 \$300,431 were paid from federal and special trust funds that required employer contributions of \$30,974, which were paid in the current fiscal year.

**SPRING VALLEY ELEMENTARY CCSD NO. 99**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 6** - **Retirement Fund Commitments (Continued)**

A. Teacher Retirement System

**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 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.

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 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

**Pension Expense**

For the year ended June 30, 2022, the employer recognized TRS pension expense of \$315,112 on a cash basis under this plan.

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

B. Illinois Municipal Retirement Fund - Pension Plan

*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's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at [www.imrf.org](http://www.imrf.org).

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

**SPRING VALLEY ELEMENTARY CCSD NO. 99**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 6 - Retirement Fund Commitments (Continued)**

**B. Illinois Municipal Retirement Fund - Pension Plan**

All three IMRF benefit plans have two tiers. Employees hired **before** January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

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

	<u>Membership</u>
<b>Number of</b>	
- Retirees and Beneficiaries	51
- Inactive, Non-Retired Members	30
- Active Members	34
<b>Total</b>	115

*Contributions* – As set by statute, the Employer’s Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Employer’s annual contribution rate for calendar year 2022 was 8.35% and for 2021 was 10.15%. The total employer contribution paid for calendar 2021 was \$100,427. The actual contributions paid during the fiscal year ended June 30, 2022 were \$92,710. 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 IMRF’s Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**SPRING VALLEY ELEMENTARY CCSD NO. 99**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 7 - Other Post-Employment Benefits**

The District participates in two Post Employment benefit plans Other than Pensions. The two plans are the Teacher’s Health Insurance Security (THIS) Fund and their own health insurance plan. All IMRF employers are required to allow retirees to continue on their health plans.

A. Teacher Health Insurance Security Fund

The District (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 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 contributions to TRS who are not employees of the state to make a contribution to the THIS Fund.

**On behalf contributions to THIS Fund** – The state of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were .90 percent of pay during the year ended June 30, 2022. State of Illinois contributions were \$31,511, and the District recognized revenue and expenditures of this amount during the year.

**Employer contributions to THIS Fund** – The employer (District) also makes contributions to THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2022. For the year ended June 30, 2022, the District paid \$23,458, to the THIS Fund, which was 100 percent of the required contribution.

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: <http://www.auditor.illinois.gov/Audit-Report/ABC-List.asp>. The current reports are listed under “Central Management Services.” Prior reports are available under “Healthcare and Family Services.”

**SPRING VALLEY ELEMENTARY CCSD NO. 99**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 7** - **Other Post-Employment Benefits (Continued)**

B. Post-Retirement Health Care Plan

The District provides post-retirement health care benefits for the retirees and their dependents. All retirees are eligible to continue their health coverage under the District's self-funded health insurance plan. The retirees are responsible for a portion of the entire premium payment to secure coverage. The District finances the plan on a pay-as-you-go basis. The Unfunded Actuarial Liability has not been determined as of June 30, 2022.

**Plan Description**

The district administers a single-employer defined benefit healthcare plan. The Educational support employees who contribute to IMRF are eligible for post-retirement medical coverage. The plan does not have a trust fund and therefore does not issue a separate publicly available financial report.

**Funding Policy**

The contribution requirements of the District may be amended by the School Board. Current policy is for the District to pay for post-retirement medical insurance benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employee/retiree group. With regard to retirees, there is an implied rate subsidy by the District through the blended premium covering all current employees and retirees, there is no actuarial valuation performed to determine the amount of such subsidy.

**Contributions Made**

The retiree premium established is paid entirely by retiree contributions and as such there is no net cash outflow by the District related to these benefits when paid. Therefore, there are no cash-basis expenditures reported by the District in regard to the plan benefits for retirees.

C. 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 \$120,221, the total required contribution for the current fiscal year.

**SPRING VALLEY ELEMENTARY CCSD NO. 99**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 8 - Long-Term Debt**

Bonds Payable

Bond Issue 1: A General Obligation School Refunding Bond, Series 2017 dated October 12, 2017, \$3,665,000 authorized and issued at a rate of 3.0% provides for serial retirement beginning December 1, 2017. Interest is payable semiannually on June 1 and December 1.

Bond Issue 2: A General Obligation School Bond, Series 2018 dated September 25, 2018, \$4,500,000 authorized and issued at rates of 3.15% to 4.50% provides for retirement of principal beginning December 1, 2027. Interest is payable semiannually on June 1 and December 1.

Bond Principal is paid out of the debt service fund and interest is paid out of the debt service fund and the Educational Fund. The following is a summary of the bond transactions of the School District for the year ended June 30, 2022.

Long-Term Debt Payable at July 1, 2021	\$ 7,670,000
Bonds Issued	-
Bonds Retired	<u>(390,000)</u>
Long-Term Debt Payable at June 30, 2022	<u>\$ 7,280,000</u>

Long-term debt is payable on bonds in future years as follows:

FY Due	Principal	Interest
2023	\$ 415,000	\$ 256,453
2024	440,000	243,628
2025	470,000	229,978
2026	500,000	215,428
2027	535,000	199,903
2028-2032	2,075,000	754,724
2033-2037	2,325,000	337,757
2038	520,000	10,400
<b>Total</b>	<u>\$ 7,280,000</u>	<u>\$ 2,248,271</u>

Other Long-Term Debt

Other Long-Term Debt consists of leases of technology equipment for the School District. Remaining leases include:

- An issuance on September 15, 2019 with an original principal amount of \$35,460 and an interest rate of 3.53%. The Lease will mature on September 15, 2022.
- An issuance on September 15, 2020 with an original principal amount of \$110,915 and an interest rate of 2.71%. The Lease will mature on September 15, 2022.
- An issuance on March 23, 2021 with an original principal amount of \$39,400 and an interest rate of 2.71%. The Lease will mature on September 15, 2024.
- An issuance on April 26, 2022 with an original principal amount of \$29,336 and an interest rate of 3.80%. The Lease will mature on September 15, 2024.

**SPRING VALLEY ELEMENTARY CCSD NO. 99**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 8** - **Long-Term Debt (Continued)**

The following is a summary of other long-term debt of the School District for the year ended June 30, 2022:

Leases Payable at July 1, 2021	\$ 125,422
Debt Issues	29,336
Debt Retired	<u>(58,341)</u>
Leases Payable at June 30, 2022	<u>\$ 96,417</u>

The Long-term debt is payable on capital leases in future years as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 56,930	\$ 2,281
2024	19,395	1,298
2025	<u>20,092</u>	<u>662</u>
	<u>\$ 96,417</u>	<u>\$ 4,241</u>

**Note 9** - **Expenditures in Excess of Budget**

During the year ended June 30, 2022, expenditures exceeded appropriated amounts in the Education, Debt Service, Transportation, IMRF, and Fire Prevention & Safety Funds. Expenditures in excess of appropriations are a violation of state statutes.

**Note 10** - **Deficit Cash and Fund Balances**

There was a deficit fund balance in the Transportation Fund as of June 30, 2022. This was due to the late receipt of payments from the State for transportation programs. The related deficit cash balance in the Transportation Fund has been recorded as an other payable on the Statement of Assets and Liabilities Arising from Cash Transactions. In addition, the Tort Fund also had a deficit cash balance as of June 30, 2022 that has been recorded as an other payable on the Statement of Assets and Liabilities Arising from Cash Transactions. The fund balance in the Tort Fund was positive as that fund still had a significant investment account balance at year-end.

**SPRING VALLEY ELEMENTARY CCSD NO. 99**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 11 - Insurance and Risk Management**

The District elected to become self-insured for unemployment insurance in a prior year. The District is therefore liable to the State for any payments made to any of its former employees claiming unemployment benefits. In the current fiscal year, there were no payments required.

Significant losses are covered by commercial insurance for all major programs: property, liability, and workers' compensation. During the past three years, settlements have been less than coverage.

The District faces several types of risk. The following is a discussion of the nature of the risks, the significance to the government, and the policies in place to reduce the risk:

- (i) Custodial credit risk for deposits is the risk that in the event of bank failure, the deposits may be in peril. The government policy is to either keep deposit amounts below F.D.I.C. insurance levels at a specific institution or to require the institution pledge securities to insure the deposits in excess of F.D.I.C. levels. The results are disclosed in Note 4. This risk is moderately low.
- (ii) Interest rate risk is the risk that interest rate changes may adversely affect the fair value of investments. Since the government's investments are all cash or cash equivalents, this risk is minimal. The District has long-term debt that accrues at fixed interest rates, so this risk would be considered minimal.
- (iii) Concentration of credit risk is the risk of loss attributed to the magnitude of the government's investment in a single issuer. The government does not invest in entities; its investments are strictly money market and certificates of deposit. This risk is minimal.
- (iv) Risk of loss of fixed assets is the risk that fire, wind, theft, etc. may reduce or eliminate the value of buildings, property, equipment, and other assets. The government has comprehensive insurance coverage to minimize this risk.
- (v) Risks of claims and judgments is the risk that the assets of the government may be impaired due to an employee or officer's actions or failure to act. This risk is minimized by the comprehensive coverage provided by a local insurance broker. The risk of unemployment liability is moderate.

**Note 12 - Contingencies**

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

**SPRING VALLEY ELEMENTARY CCSD NO. 99**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 13 - Commitments**

Unpaid Teachers' Contracts - Teachers' contracts for services rendered during the school year for teachers electing twelve-month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2022, the total amount of unpaid teachers' contracts for services performed during the year ended June 30, 2022, is estimated to be \$415,000.

Vacation Pay - Vacation pay is considered to be an expenditure in the year paid. Eligible administrators and support staff receive vacation pay. At June 30, 2022, the estimated unused vacation pay liability is \$0.

Sick Pay - Sick pay is considered to be an expenditure in the year paid. Accumulated sick pay benefits are available to eligible employees to use in future years. At June 30, 2022, the estimated unused sick pay liability is \$0.

Termination Benefits – The District is liable for termination benefits due to retiring employees. As of June 30, 2022, the estimated termination benefit due in future years is \$0.

Other Post Retirement Benefits – The District has not determined the unfunded liability due to Other Post Retirement Benefits as required.

**Note 14 - Legal Debt Margin**

Assessed Valuation (EAV)	\$	76,420,279
Statutory Debt Limitaion		
(6.9% of 2021 Assesed Valuation)		5,272,999
Less: Current Indebtedness		(7,280,000)
<b>Legal Debt Margin</b>	<b>\$</b>	<b><u>(2,007,001)</u></b>

Although the School District exceeded their debt limitation, they did so while relying on legal counsel and on Illinois Compiled Statutes (ILCS) Section 105 5/19-8 which states, "Any school district or non-high school district operating under general law or special charter having a population of 500,000 or less is authorized to issue bonds for the purpose of paying orders issued for the wages of teachers, for the payment of claims against any such district, or providing funds to effect liquidation or defeasance of the obligations of a Financial Oversight Panel pursuant to the provisions of Section 1H-115 of this Code. Such bonds may be issued in an amount, including existing indebtedness, in excess of any statutory limitations as to debt."

**Note 15 - On-behalf Payments**

The State of Illinois contributes to the TRS retirement system and the THIS fund on-behalf of the District. In the current fiscal year, the amount contributed totaled \$1,818,771; \$1,787,260 for TRS and \$31,511 for THIS.

**SPRING VALLEY ELEMENTARY CCSD NO. 99**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**Note 16 - Energy Costs**

Energy costs for the District during the fiscal year were: natural gas, \$19,416; and electricity, \$78,402.

**Note 17 - Interfund Transfers**

There were no interfund transfers made during the year ended June 30, 2022.

**Note 18 - Joint Agreements**

The District is a member of BMP Tri-County Special Education Cooperative located at 400 N. Galena St., Tiskilwa, IL 61368 and Whiteside Area Career Center at 1608 5<sup>th</sup> Avenue, Sterling, IL 61081. The District is also a member of, and serves as administrative district for Bureau County Cooperative Alternative School and Behavior Disorder Program. The District's pupils benefit from programs administered under these joint agreements, and the District benefits from jointly administered grants and programming. The District does not have an equity interest in these joint agreements. The joint agreements are separately audited and are not included in these financial statements. Financial information about the joint agreements can be obtained by contacting them at the addresses above.

**Note 19 - Members of the Board of Education**

**Term Expires**

President .....	Ted Urbanski .....	2025
Vice-President .....	Lindsay Ferrari .....	2025
Secretary .....	Tina Pienta.....	2023
Board Members:	James Faletti .....	2025
	Trisha Harrison.....	2023
	Scott Coutts.....	2023
Superintendent.....	James Hermes	
Treasurer.....	Lucy Frasco	

**SPRING VALLEY ELEMENTARY  
SCHOOL DISTRICT NO. 99  
ILLINOIS MUNICIPAL RETIREMENT FUND**

**Multiyear Schedule of Changes in Net Pension Liability and Related Ratios**

Calendar Year Ending December 31,	2021	2020	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>								
Service Cost	\$ 94,869	\$ 95,882	\$ 100,301	\$ 82,727	\$ 87,238	\$ 91,066	\$ 91,409	\$ 95,255
Interest on the Total Pension Liability	362,344	353,561	346,879	332,493	328,164	320,235	312,488	290,880
Benefit Changes	-	-	-	-	-	-	-	-
Difference Between Expected and Actual Experience	7,180	70,359	(22,058)	104,554	75,419	(11,984)	(17,424)	(19,505)
Assumption Changes	-	(46,475)	-	125,679	(144,172)	(9,788)	(4,955)	195,179
Benefit Payments and Refunds	(356,516)	(346,823)	(314,673)	(291,225)	(282,119)	(304,496)	(262,246)	(247,846)
<b>Net Change in Total Pension Liability</b>	<b>\$ 107,877</b>	<b>\$ 126,504</b>	<b>\$ 110,449</b>	<b>\$ 354,228</b>	<b>\$ 64,530</b>	<b>\$ 85,033</b>	<b>\$ 119,272</b>	<b>\$ 313,963</b>
<b>Total Pension Liability - Beginning</b>	<b>5,128,672</b>	<b>5,002,168</b>	<b>4,891,719</b>	<b>4,537,491</b>	<b>4,472,961</b>	<b>4,387,928</b>	<b>4,268,656</b>	<b>3,954,693</b>
<b>Total Pension Liability - Ending (a)</b>	<b>\$ 5,236,549</b>	<b>\$ 5,128,672</b>	<b>\$ 5,002,168</b>	<b>\$ 4,891,719</b>	<b>\$ 4,537,491</b>	<b>\$ 4,472,961</b>	<b>\$ 4,387,928</b>	<b>\$ 4,268,656</b>
<b>Plan Fiduciary Net Position</b>								
Employer Contributions	\$ 100,426	\$ 123,996	\$ 87,524	\$ 99,452	\$ 89,702	\$ 99,767	\$ 96,403	\$ 98,647
Employee Contributions	44,525	42,801	42,260	40,392	37,170	36,709	37,468	36,747
Pension Plan Net Investment Income	907,710	687,569	796,957	(283,186)	723,206	257,807	18,908	226,293
Benefit Payments and Refunds	(356,516)	(346,823)	(314,673)	(291,225)	(282,119)	(304,496)	(262,246)	(247,846)
Other	(109,299)	40,954	11,242	98,753	(81,672)	(13,152)	79,130	(34,057)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>586,846</b>	<b>548,497</b>	<b>623,310</b>	<b>(335,814)</b>	<b>486,287</b>	<b>76,635</b>	<b>(30,337)</b>	<b>79,784</b>
Plan Fiduciary Net Position - Beginning	5,214,314	4,665,817	4,042,507	4,378,321	3,892,034	3,815,399	3,845,736	3,765,952
Plan Fiduciary Net Position - Ending (b)	5,801,160	5,214,314	4,665,817	4,042,507	4,378,321	3,892,034	3,815,399	3,845,736
Net Pension Liability / (Asset) - Ending (a)-(b)	(564,611)	(85,642)	336,351	849,212	159,170	580,927	572,529	422,920
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	110.78%	101.67%	93.28%	82.64%	96.49%	87.01%	86.95%	90.09%
Covered Valuation Payroll	\$ 989,427	\$ 951,139	\$ 939,104	\$ 897,589	\$ 825,995	\$ 815,751	\$ 832,630	\$ 779,208
Net Pension Liability as a Percentage of Covered Valuation Payroll	-57.06%	-9.00%	35.82%	94.61%	19.27%	71.21%	68.76%	54.28%

## Multiyear Schedule of Contributions

Calendar Year Ending December 31,	Actuarially Determined Contribution *	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2014	\$ 94,128	\$ 98,647	\$ (4,519)	\$ 779,208	12.66%
2015	96,668	96,403	265	832,630	11.58%
2016	99,766	99,767	(1)	815,751	12.23%
2017	89,703	89,702	1	825,995	10.86%
2018	99,453	99,452	1	897,589	11.08%
2019	87,524	87,524	-	939,104	9.32%
2020	105,006	123,996	(18,990)	951,139	13.04%
2021	100,427	100,426	1	989,427	10.15%

\*Estimated based on contribution rate of 10.15% and covered valuation payroll of \$989,427.

Methods and Assumptions Used to Determine 2021 and 2020 Contribution Rates: Actuarial Cost Method is Aggregate entry age normal. Amortization method is level percentage of payroll, closed. Remaining Amortization Period taxing 23-year closed period. Asset Valuation Method is 5-year smoothed market; 20% corridor. Wage growth is 3.25%. Price Inflation is 2.50%. Salary increases are 3.35% - 14.25%, including inflation. Investment Rate of Return is 7.25%. Retirement Age is Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016. Mortality is based on specific mortality table was used with fully generational projection scale MP-2017 (base year 2015) with specific rates developed for non-disabled retirees, disabled retirees, and active members. The IMRF specific rates were developed from the RP-2014 Blue Collar Annuitant Mortality Table (non-disabled retirees), RP-2014 Disabled Retirees Mortality Table, and RP-2014 Employee Mortality Table (active members). Other Information: There were no benefit changes during the year.

Notes to Schedule: These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10 year trend is compiled, information is presented for those years or which information is available.

**SPRING VALLEY ELEMENTARY  
SCHOOL DISTRICT No. 199**  
**Schedule of the Employer's Proportionate Share of the Net Pension Liability**  
**Teachers' Retirement System of the State of Illinois**

	FY21*	FY20*
Employer's proportion of the net pension liability	0.0003811138%	0.0003529875%
Employer's proportionate share of the net pension liability	\$ 297,312	\$ 304,329
State's proportionate share of the net pension liability associated with the employer	24,917,887	23,836,634
<b>Total</b>	<b>\$ 25,215,199</b>	<b>\$ 24,140,963</b>
Employer's covered-employee payroll	\$ 3,501,247	\$ 3,239,520
Employer's proportionate share of the net pension liability as a percentage of its covered-employee payroll	8.5%	9.4%
Plan fiduciary net position as a percentage of the total pension liability	45.1%	37.8%

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

**Schedule of Employer Contributions**  
**Teachers' Retirement System of the State of Illinois**

	FY21	FY20
Statutorily-required contribution	\$ 315,112	\$ 291,557
Contributions in relation to the statutorily-required contribution	314,928	290,727
Contribution deficiency (excess)	\$ 184	\$ 830
Employer's covered-employee payroll	3,501,247	3,239,520
Contributions as a percentage of covered-employee payroll	9.0%	9.0%

**Notes to Other Supplementary Information**

Changes of assumptions - For the 2021 measurement year, the assumed investment rate of return was of 7%, including an inflation rate of 2.25% and a real return of 4.75%. Salary increases were assumed to vary by service credit. These actuarial assumptions were based on an experience study dated Sept. 30, 2021.

Changes of assumptions - For the 2020 measurement years, the assumed investment rate of return was of 7.0%, including an inflation rate of 2.5% and a real return of 4.5%. Salary increases were assumed to vary by service credit and were consistent in 2020. These actuarial assumptions were based on an experience study dated September 18, 2018.

Note: Prior year amounts were not available at the time of this report.

**SPRING VALLEY ELEMENTARY SCHOOL DISTRICT #99**  
**SCHEDULE OF COMBINED REVENUES AND EXPENDITURES**  
**ALL FUNDS - BUDGET AND ACTUAL**  
**For the Years Ended June 30, 2022 AND 2021**

	Current Year		2021
	Budget	Actual	Actual
<b>Revenues:</b>			
Property Tax	\$ 2,199,200	\$ 2,212,719	\$ 2,099,777
Replacement Tax	125,792	239,904	110,061
Interest and Investment Income	19,300	(16,267)	12,578
TIF District Revenue	20,000	26,362	17,962
Fees, Lunches, Texts, Other	153,100	132,511	130,468
State Aid and Grants	4,117,937	4,293,377	3,915,223
Federal Aid	1,108,517	1,300,467	970,387
<b>Total Revenues</b>	<b>\$ 7,743,846</b>	<b>\$ 8,189,073</b>	<b>\$ 7,256,456</b>
Instruction	\$ 3,746,624	\$ 3,835,164	\$ 3,734,654
Student Support Service	807,657	768,219	864,941
Food Service	169,862	208,013	198,707
Administration, Board, and Fiscal	570,276	587,408	559,694
Payments to Other Districts	475,878	478,745	398,045
Debt Service	179,278	179,278	179,278
<b>Education Fund Expenditures</b>	<b>\$ 5,949,575</b>	<b>\$ 6,056,827</b>	<b>\$ 5,935,319</b>
Building Fund Expenditures	\$ 613,974	\$ 580,209	\$ 431,982
Transportation Fund Expenditures	\$ 309,962	\$ 377,627	\$ 313,256
IMRF/Soc. Sec. Fund Expenditures	\$ 212,084	\$ 213,850	\$ 236,344
Fire/Life Safety/Site Construction Exp	\$ 150	\$ 246	\$ 110,990
Tort Immunity Expenditures	\$ 264,501	\$ 256,709	\$ 243,130
<b>Operating Expenditures</b>	<b>\$ 7,350,246</b>	<b>\$ 7,485,468</b>	<b>\$ 7,271,021</b>
<b>Operating "Profit or (Loss)"</b>	<b>\$ 393,600</b>	<b>\$ 703,605</b>	<b>\$ (14,565)</b>
Capital Projects Expenditures	\$ -	\$ -	\$ 446,205
Total Debt Payments	\$ 479,250	\$ 479,750	\$ 466,575
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (85,650)</b>	<b>\$ 223,855</b>	<b>\$ (927,345)</b>

**SPRING VALLEY ELEMENTARY SCHOOL DISTRICT # 99  
COMPARATIVE SCHEDULE OF EXPENDITURES PER PUPIL,  
TUITION CHARGES, AND AVERAGE DAILY ATTENDANCE  
For Fiscal Years Ended June 30, 2022, 2021 and 2020**

	<u>2022</u>	<u>2021</u>	<u>2020</u>
Operating Expense Per Pupil (as determined by ISBE formulas)	\$ 12,362	\$ 11,660	\$ 10,273
Per Capita Tuition Charge (as determined by ISBE formulas)	\$ 10,113	\$ 10,495	\$ 9,667
Average Daily Attendance	547.53	563.3	600.2

## Assistant Principal's Report- October 19, 2022

Below you will find a breakdown of the number of minors and majors given since the beginning of the school year. The majority of the minors from junior high are coming from missing homework (84). The boys basketball seasons are beginning with tryouts and practices starting this week. Our 6th grade girls wrapped their season up this past Monday and our 7th and 8th grade girls are competing in the conference tournament this weekend finishing with 7th grade at 4-3 in the conference and the 8th graders at 3-4. Overall great records in the conference. The Spring Valley Fire Department was here for fire prevention week on October 5th for an assembly and our annual drill. If you have any questions, please feel free to call.

Grade	# of Minors	Yearly total	# of Majors	Yearly Total
K	18	21	0	1
1	6	6	1	1
2	8	12	0	0
3	19	21	0	0
4	11	13	0	0
5	4	12	0	1
6	37	43	0	0
7	31	54	0	0
8	46	65	0	0
<b>Total as of 10/14/22</b>	<b>180</b>	<b>247</b>	<b>1</b>	<b>3</b>

Grade	# of Students	
EC	3	NC
Pre-K	59	6
K	64	1
1	74	NC
2	58	NC
3	64	1
4	61	1
5	56	1
6	68	NC
7	55	NC
8	55	NC
<b>Total</b>	<b>617</b>	<b>10</b>



# Principal's Report

## 10/19/2022

- Fire Safety Week
  - Poster Winners



- Comprehensive Health Standards
  - The 6<sup>th</sup>-8<sup>th</sup> standards are what is currently taught in 8<sup>th</sup> grade
  - Concerning items for 3<sup>rd</sup>-5<sup>th</sup> grade
  - 23 districts have adopted standards; 540 have opted out (Awake-Illinois 8/17/22)
- PAWS
  - 5 parents signed up

## Grades 3-5 National Sex Education Standards

(By the end of 5th grade these standards would need to be taught if implemented)

Items listed in **BOLD** are standards that we don't feel are appropriate to be teaching to 3-5th graders

### -Consent & Healthy Relationships

- Describe the characteristics of healthy versus unhealthy relationships among friends and with family
- Explain the relationship between consent, personal boundaries, and bodily autonomy
- Identify trusted adults, including parents and caregivers, that students can talk to about relationships
- Communicate personal boundaries and demonstrate ways to respect other people's personal boundaries

### -Anatomy & Physiology

- Recall the human reproductive systems, including the external and internal body parts and their functions, and that there are natural variations in human bodies

### -Puberty & Adolescent Sexual Development

- Explain physical, social, and emotional changes that occur during puberty and adolescence and how the onset and progression can vary
- Describe how puberty prepares human bodies for the potential to reproduce and that some healthy people have conditions that impact their ability to reproduce
- Explain common human sexual development and the role of hormones (romantic and sexual feelings, masturbation, mood swings, the timing of pubertal onset)**
- Identify credible sources of information about puberty and personal hygiene
- Identify trusted adults, including parents, caregivers, and health care professionals, whom students can ask questions about puberty and adolescent health
- Make a plan for maintaining personal hygiene during puberty
- Describe the role hormones play in the physical, social, cognitive, and emotional changes during adolescence and the potential role of hormone blockers on young people who identify as transgender**

### -Gender Identity & Expression

- Distinguish between sex assigned at birth and gender identity and explain how they may or may not differ**
- Define and explain differences between cisgender, transgender, gender expansive, and gender identity**
- Explain that gender expression and gender identity exist along a spectrum**
- Describe gender-role stereotypes and their potential impact on self and others**
- Identify trusted adults, including parents and caregivers, whom students can ask questions about gender, gender-role stereotypes, gender identity, and gender expression

-Demonstrate ways to promote dignity and respect for people of all genders, gender expressions, and gender identities, including other students, their family members, and members of the school community.

-Sexual Orientation & Identity

**-Define sexual orientation**

**-Differentiate between sexual orientation and gender identity**

-Identify trusted adults, including parents and caregivers, whom students can ask questions about sexual orientation

-Demonstrate ways to promote dignity and respect for people of all sexual orientations, including other students, their family members, and members of the school community

-Sexual Health

**-Explain the relationship between sexual intercourse and human reproduction**

**-Explain the range of ways pregnancy can occur (IVF, surrogacy)**

**-Define STDs, including HIV, and clarify common myths about transmission**

-Interpersonal Violence

**-Define child sexual abuse, sexual harassment, and domestic violence and explain why they are harmful and their potential impacts**

**-Identify strategies a person could use to call attention to or leave an uncomfortable or dangerous situation, including sexual harassment**

**-Explain that some survivors are not believed when they disclose sexual abuse or harassment and that it is important to keep telling trusted adults until one of the adults takes action**

**-Describe steps a person can take when they are being or have been sexually abused**

**-Demonstrate ways to promote dignity and respect for all people (race, ethnicity, socio-economic status, differing abilities, immigration status, family configuration)**

Few Discussion Items:

-Interpersonal Violence section is important, but if we aren't teaching anything about sex until junior high, will students even understand this portion?

-When is changing program being taught? If the changing program is being taught in 4th or 5th grade, does it mean we have to be teaching the rest of this stuff?

-This is an ALL or NONE decision. We can't pick and choose what we want to teach.

NAME	Years of Seniority in District	YEARS SERVICE IN DISTRICT	DATE OF INITIAL EMPLOYMENT	Date of Tenure	2021-2022 Assignment	CERTIFICATE	INITIAL
SEBASTIAN, SCOTT	31	31	6/17/1992	4/20/1994	6,7 SOCIAL STUDIES, SCIENCE	SECONDARY 6-12; SOCIAL SCIENCE	
WOULFE, WENDY	28	28	8/16/1995	8/16/1995	SECOND GRADE	ELEM K-9; MATH, SOCIAL SCIENCE	WW
PERRA, CHRISTY	26	26	7/16/1997	3/17/1999	KINDERGARTEN	PREK-3 EARLY CHILDHOOD	
MCDONALD, JULIE	25	25	10/26/1998	4/16/2002	GUIDANCE	ELEM K-9; LANGUAGE ARTS; SOCIAL SCIENCE, MS GUIDANCE	JM
BURKART, TRICIA	21	22	8/26/2002	8/21/2006	RTI	ELEM K-9; SOCIAL STUDIES; LANGUAGE ARTS; MS C&I	TB
LUCAS, LYNETTE	19	19	3/17/2004	8/18/2008	SPEECH LANGUAGE PATHOLOGIST	PRE-K-21 SPEECH & LANGUAGE IMPAIRED SPEECH LANGUAGE PATHOLOGY; GENERAL ADMINISTRATIVE	LL
BOOTH, ALLISON	17	17	8-16-06 (1/2T) 2007-(3/4)	3/21/2012	TITLE 1	STANDARD ELEMENTARY TEACHING; K-9; STANDARD SPECIAL TEACHING; READING SPECIALIST; K-12 FIELD ENDORSEMENT, MA READING INSTRUCTION	AB
LEININGER, SHANNON	16	16	4/18/2007	8/19/2011	EIGHTH-SOCIAL ST.	SECONDARY TEACHING SOCIAL SCIENCE-HISTORY-ESL CERT; M.S. Ed. in Literacy education with a focus on ESL/Bilingual ed.	SBL
MERCER, ERIC	16	16	5/9/2007	8/19/2011	SPEC ED	LEARNING BEHAVIOR SPECIALIST I	
DELAO, LINDA	15.5	15.5	1/7/2008	3/21/2012	TRANSITIONAL BILINGUAL	K-4 BILINGUAL; MIDDLE SCHOOL BILINGUAL APPROVALS; ELEM TEACHING; LA; SOCIAL SCIENCE; ESL CERTIFICATE	
BRANDT, KELLIE	15	15	4/16/2008	3/21/2012	PE & HEALTH	PHYSICAL ED K-12 HLTH ED MS-HS; SOCIAL SCIENCE MS	
PELLEGRINI, AMANDA	13	13	4/18/2010	3/19/2014	3-5 TITLE I	ELEMENTARY EDUCATION (Self Contained General Education); K-9 READING; K-9 Language Arts; K-9 SS; MS Ed in C&I	AP
TRUMPINSKI, LAUREN	12	12	4/13/2011	3/18/2015	JR. HIGH ELA	SELF CONTAINED GENERAL ED K-9; SOCIAL SCIENCE 5-8; LA 5-8; ENGLISH AS A SECOND LANG K-4; M.S. Ed. in Literacy education with a focus on ESL/Bilingual ed.	LT
ANDREONI, MICHAEL	12	12	4/13/2011	3/18/2015	FOURTH GRADE	SELF CONTAINED GEN EDUC K-9	MA
TORAASON, BRITTANY	12	14	4/13/2011	3/18/2015	KINDERGARTEN	ELEM TEACHING; LA; READING; SOCIAL SCIENCE; SELF CONTAINED GEN ED K-9	
SETCHELL, KIRA	11	11	5/16/2012	3/16/2016	JR. HIGH SPEC ED	INITIAL SPECIAL TEACHING; LEARNING BEHAVIOR SPECIALIST I	KS
MILUS, RYAN	11	11	3/21/2012	3/16/2016	PE	INITIAL SPECIAL TEACHING K-12; HEALTH EDUCATION; PHYSICAL EDUCATION K-12-M.S. NUTRITON HEALTH & WELLNESS	RM
DICKINSON, BRYAN	10	10	6/19/2013	3/15/2017	SEVENTH & EIGHTH SCIENCE	ELEMENTARY TEACHING K-9; LA-MS, MUS-MS, GESC-MS, SOSC-MS; SELF CONTAINED GEN ED K-9, MASTERS IN STEM	BD
CACCIATORI, AMY	9	9	5/21/2014	3/16/2016	SIXTH ELA	ELEMENTARY EDUCATION K-9; LA-MS; SOSC-MS; SELF CONTAINED GEN ED K-9; MS IN LITERACY	AC
ANDERSON, NICOLE	9	9	7/16/2014	3/21/2018	INTERVENTIONIST	ELEMENTARY EDUCATION K-9; LA-MS; SOSC-MS; SELF CONTAINED GEN ED K-9	NA
GREEN, SARA	9	9	7/16/2014	3/21/2018	FOURTH GRADE	ELEMENTARY EDUCATION K-9; LA-MS; SELF CONTAINED GEN ED K-9	SG
HASSLER, MATT	8	8	8/19/2015	3/20/2019	PE	5-8 HEALTH EDUC.; 9-12 HEALTH EDUC.; 5-8 PHYSICAL EDUC.; 9-12 PHYSICAL EDUC.; K-12 PHYSICAL EDUC.	MH
CURRIER, ERICA	8	8	8/19/2015	3/20/2019	THIRD GRADE	K-9 ELEM. EDUC;K-9 ELEM EDUC SELF CONTAINED GEN EDUC; ENGLISH AS A SECOND LANG; M.S. Ed. in Literacy education with a focus on ESL	EC

LOPEZ, CARLY	7	7	3/16/2016	3/18.2020	FOURTH GRADE	INITIAL ELEMENTARY TEACHING K-9; LA 5-8; READING K-9; SELF CONTAINED GEN ED K-9	
ROCHE, JANET	6	6	3/15/2017	3/17/2021	THIRD GRADE	EARLY CHILDHOOD EDUCATION BIRTH-3; ENGLISH AS A SECOND LANGUAGE BIRTH-3; LEARNING BEHAVIOR SPECIALIST K-3;EARLY CHILDHOOD EDUCATION (SELF CONTAINED GENERAL EDUCATION) BIRTH -3; MASTERS IN READING	JR
FIOCCHI, KATHLEEN	6	6	3/15/2017	3/18/2020	LIBRARIAN	ENGLISH LANG ARTS 9-12, ENGLISH AS A SECOND LANG 6-8, LANG ARTS 6-8, SOCIAL SCIENCE 6-8, SECONDARY EDUC. 6-12, ENGLISH AS A SECOND ALNG 9-12, LIBRARY INFORMATION SPECIALIST K-12	
FOLEY, KAITLYN	6	6	4/19/2017	3/18/2020	FIFTH GRADE	ELEMENTARY EDUC K-9, LANG ARTS 5-8, ELEM EDUC (SELF CONTAINED GEN EDUC) K-9, SOCIAL SCIENCE 5-8, ESL PreK-12	KF
PETERSON, KRISTYN	6	6	6/21/2017	3/17/2021	FIRST GRADE	ELEMENTARY EDUC K-9, LANG ARTS 5-8, MATHEMATICS 5-8, ELEM EDUC (SELF CONTAINED GEN EDUC) K-9, ESL PreK-12	KP
ORLANDI, TJ	6	6	8/7/2017	3/18/2020	FIFTH GRADE	ELEMENTARY EDUC K-9, LANG ARTS 5-8, ELEM EDUC (SELF CONTAINED GEN EDUC) K-9, SOCIAL SCIENCE 5-8	to
JAROT, BRANDON	5	5	5/16/2018		MUSIC/BAND	MUSIC KDG-GRADE 12	
LANNEN, JESSICA	5	5	6/20/2018	3/17/2021	PRE-K	EARLY CHILDHOOD EDUCATION BIRTH-GR 3; EARLY CHILDHOOD EDUCATION (SELF CONTAINED GENERAL EDUC. BIRTH-GR 3)	JL
COHILL, ERIN	5	5	7/26/2018	3/17/2021	SPED	ELEM EDUC (SELF-CONTAINED GENERAL EDUC) K-GR 9; ENGLISH AS A SECOND LANGUAGE PRE-K-GR 12; LBS1	ec
CROASDALE, LOIS	5	5	7/26/2018		FIRST GRADE	SELF CONTAINED GEN EDU K-GR 9; MASTERS DEGREE	lc
BERG, CHELSEA	4	4	2/20/2019		PRE-K	EARLY CHILDHOOD EDUC. (SELF-CONTAINED GENERAL EDUC) (BIRTH-GR 3); READING TEACHER (PRE-K - GR. 12)	CB
KURKOWSKI, BROOKE	4	4	4/24/2019		SPED	LEARNING BEHAVIOR SPECIALIST 1 (PRE-K - AGE 21)	
DESERF, JESSALYNN	4	4	4/24/2019	3/17/2021	JR HIGH MATH	ELEM EDUC. (GR K-9); LANG ARTS (GR 5-8);ELEM EDUC (SELF-CONTAINED GEN EDUC) GR K-9; MATHEMATICS (GR5-8) GEN SCIENCE (GR 5-8)	JD
LESMAN, EMILY	4	4	4/24/2019		JR HIGH MATH	ELEM EDUC (GR K-9); GEN SCIENCE (GR 5-8);LANG ARTS (GR 5-8);ELEM EDUC (SELF-CONTAINED GENERAL EDUC) K-9; SOCIAL SCIENCE (GR 5-8); MATHEMATICS (GR 5-8)	el
SIENZA-DUNCAN, KAYLEE	4	4	4/24/2019		SPEECH LANGUAGE PATHOLOGIST	SPEECH LANG. PATHOLOGIST (NON-TEACHING) (PRE-K-AGE 21)	

BUETTNER, PAM	4	4	5/15/2019		SPED	LEARNING BEHAVIOR SPEC 1 (GR 6- AGE 21); LEARNING DISABILITIES (GR 6 -AGE 21); SOCIAL/EMOTIONAL DISORDERS (GR 6 - AGE 21); LEARNING BEHAVIOR SPEC 1 (PRE-K - GR 9); LEARNING DIS. (PRE-K-GR 9); SOCIAL/EMOTIONAL DISORDERS (PRE-K-GR 9); SECONDARY EDUCATION (GR 6-12) MASTERS - ED LEADERSHIP	PB
JEPPSON, BROOKE	4	4	6/19/2019		THIRD GRADE	ELEM EDUC (SELF-CONTAINED GEN EDUC) K-9; MASTERS CURRICULUM & INSTR.	BJ
FALKENHAYN, ADAM	3.5	3.5	1/4/2020		SECOND GRADE	ELEM EDUC GR 1-6 (SELF CONTAINED GEN EDUC); ENGLISH AS A SECOND LANG PRE-K THRU GR 12; SHORT TERM APPROVAL FOR TEACHERS AT ALL GRADE LEVELS; EXP 6/30/2023	
RITCHIE, KATHLEEN	3	3	4/15/2020		JR HIGH ELA	ELEM EDUC K-GR 9; LANG ARTS GR 5-GR 8;ELEM EDUC K- GR 9 (SELF CONTAINED GEN EDUC); SOCIAL SCIENCE GR 5- GR 8; THEATRE/DRAMA GR 5-GR 8, LEARNING BEHAVIOR SPECIALIST 1; KINDERGARTEN THROUGH AGE 21 K-21	KR
HALL, KRISTEN	3	3	4/15/2020		JR HIGH SCIENCE	ELEM EDUC K-9 (SELF CONTAINED GEN EDUC; GEN SCIENCE GR 5-8; SOCIAL SCIENCE GR 5-GR 8; MASTERS IN CURRICULUM AND INSTRUCTION	KH
WROBLESKI, KRISTIN	3	3	5/20/2020		LIFE SKILLS	LEARNING BEHAV SPECIALIST 1-LTD PRE-K THRU AGE 21; LEARNING DISABILITIES PRE-K THRU AGE 21; SOC/EMOTIONAL DISORDERS PRE-K THRU AGE 21;EARLY CHILDHOOD SPED	KW
BAUER, JULIA	3	3	6/17/2020		KINDERGARTEN	EARLY CHILDHOOD EDUCATION; BIRTH THROUGH GR 2 (SELF CONTAINED GEN EDUC	JB
OSSOLA, AMY	3	3	8/12/2020		FIFTH GRADE	ELEM EDUC K- GR 9; GENERAL SCIENCE GR 5- GR 8; LANG ARTS GR 5- GR8; MATHEMATICS GR 5- GR 8; ELEM EDUC K-9 (SELF CONTAINED GEN EDUC)	AO
AMANDA FOOTE	2.5	2.5	1/8/2021		SPED	LEARNING BEHAVIOR SPECIALIST 1; KINDERGARTEN THROUGH AGE 21	
NOWAKOWSKI, MATY	2	2	5/19/2021		SECOND GRADE	ELEMENTARY EDUCATION (SELF CONTAINED GENERAL EDUCATION) GRADE 1 THROUGH GRADE 6	mn
GILBERTSEN, KIMBERLY	2	2	8/16/2021		FIRST GRADE	ELEMENTARY EDUCATION (SELF CONTAINED GENERAL EDUCATION ) K THROUGH GRADE 9	
GONZALEZ, JUSTINE	2	2	8/16/2021		INTERVENTIONIST	MASTERS IN EARLY CHILDHOOD EDUCATION (SELF CONTAINED GENERAL EDUCATION) BIRTH THROUGH GRADE 2	JG
JUSTI, SHELBY	1	1	8/15/2022		SOCIAL WORKER	MASTERS IN SOCIAL WORK	SJ

SIMPSON, BAILEY	1	1	8/15/2022		KINDERGARTEN	EARLY CHILDHOOD EDUCATION (SELF CONTAINED GENERAL EDUCATION) BIRTH THROUGH GRADE 2; EARLY CHILDHOOD SPEC ED	BS
PADGETT, KAITLYN	1	1	8/15/2022		FIRST GRADE	EARLY CHILDHOOD EDUCATION (SELF CONTAINED GENERAL EDUCATION) BIRTH THROUGH GRADE 2; ELEMENTARY EDUCATION (SELF CONTAINED GENERAL EDUCATION) GRADE 1 THROUGH 6	KP
SYDNEY PEDERSON	1	1	8/15/2022		THIRD GRADE	ELEMENTARY EDUCATION (SELF CONTAINED GENERAL EDUCATION) GRADE 1 THROUGH 6; ENGLISH AS A SECOND LANGUAGE PRE-K THROUGH GRADE 12	SP
GROSS, LIZ	1	1	8/15/2022		SPED	LEARNING BEHAVIOR SPECIALIST 1 PRE-K THROUGH AGE 22; EARLY CHILDHOOD EDUCATION	LG
DURAN, ELIEL	1	1	8/22/2022		MUSIC	MUSIC PRE-K THROUGH GRADE 12	

				Years of Service	Service Credit	Employment Dat	Category	Initial
Meyer, Mary				22	22	9/4/2001	Teacher Aide	MM
Ziebell, Renee				18	18	8/22/2005	Teacher Aide	RZ
Ruiz, Genoveva				18	18	9/21/2005	Teacher Aide	VR
Shilkuski, Kim				16.5	16.5	12/6/2006	Teacher Aide	KS
Kleinau, Dan				15	15	4/29/2008	Teacher Aide	<b>DK</b>
Case, Teresa				11	11	8/20/2012	Teacher Aide	TC
Herrmann, Charlotte				10	10	8/19/2013	Teacher Aide	CH
Heiden, Corri				8.5	8.5	12/16/2015	Teacher Aide	CH
Lopez, Amada				7	7	8/17/2016	Teacher Aide	AL
Craig, Theresa				6	6	3/15/2017	Teacher Aide	<b>TC</b>
Bartels, Jan				6	6	4/6/2017	Teacher Aide	<b><u>JB</u></b>
Foote, Lynn				4	4	6/19/2019	Teacher Aide	LF
Zborowski, Sara				3	3	6/17/2020	Teacher Aide	
Player, Karan				2	2	6/16/2021	Teacher Aide	
Arellano, Abby				1	1	8/16/2022	Teacher Aide	
Adams, Jill				1	1	8/16/2022	Teacher Aide	JA
Ott, Erica				18.5	18.5	12/19/2001	Cook	<b>EO</b>
Kleinau, Christine				15.5	15.5	2/1/2008	Cook	CK
Gaeta, Dayna				11	11	3/14/2012	Cook	DG
Marusich, Gregg				4.5	4.5	4/15/2019	Building Sys. Oper.	
Eschenbaum, Jim				9	9	9/3/2014	Custodian	JE
Herrmann, Kent				5	5	9/27/2018	Custodian	KH
Nadolski, Ed				3	3	8/12/2020	Custodian	<b>EN</b>
Eschenbaum, Mari				2.5	2.5	1/18/2021	Custodian	ME
Steele, Taylor				1.5	1.5	3/16/2022	Custodian	
#Previously or currently earning 0.5 credit due to employment of less than 20 hours per week								
Lay-off shall be based upon seniority within the appropriate category provided that the more senior employee in the								
category has the qualifications for and can fulfill the responsibility of the position of the less senior								
employee within that category.								