

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

	A	B	C	D	E	F	G	H	I	J	K	L
	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)											
	Total Technology											
	0											
	0											
279	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)											
280	Total Technology											
281	0											
282	0											
283	0											
284	0											
285	0											
286	0											
287	0											
288	0											
289	0											
290	0											
291	0											
292	0											
293	0											
294	0											
295	0											
296	0											
297	0											
298	0											

DISBURSEMENTS												
	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)			
	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures			
1000	185,586	12,000	0	233,670	10,472	0	0	0	441,728			
2000	27,586	0	17,468	6,319	0	0	0	0	51,373			
2530	0	0	0	0	0	0	0	0	0			
2540	27,586	0	0	0	0	0	0	0	27,586			
2560	0	0	17,468	0	0	0	0	0	17,468			
										Functions 1000 & 2000 total		
										493,101		

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										Functions 1000 & 2000 total		
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	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount		
6	OPERATING EXPENSE PER PUPIL							
7	EXPENDITURES:							
8	ED	Expenditures 16-24, L116		Total Expenditures		\$	11,145,870	
9	O&M	Expenditures 16-24, L155		Total Expenditures			972,744	
10	DS	Expenditures 16-24, L178		Total Expenditures			843,890	
11	TR	Expenditures 16-24, L214		Total Expenditures			738,397	
12	MR/SS	Expenditures 16-24, L292		Total Expenditures			489,596	
13	TORT	Expenditures 16-24, L422		Total Expenditures			667,435	
14								
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:							
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)		\$	0	
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)			0	
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)			0	
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)			0	
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)			0	
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)			0	
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)			0	
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)			0	
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)			0	
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)			0	
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)			0	
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)			0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)			0	
31	O&M-TR	Revenues 10-15, L213, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through			0	
32	O&M-TR	Revenues 10-15, L214, Col D,F	4605	Fed - Spec Education - Preschool Discretionary			0	
33	O&M	Revenues 10-15, L224, Col D	4810	Federal - Adult Education			0	
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs			152,882	
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K			60,560	
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K			0	
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs			0	
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs			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			5,830	
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+I)	3000	Community Services			100,344	
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units			552,795	
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay			219,981	
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment			0	
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000	Community Services			0	
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units			0	
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay			151,164	
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			610,000	
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services			0	
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units			0	
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt			0	
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay			270,707	
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			6,338	
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K			817	
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K			0	
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs			0	
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs			0	
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services			8,954	
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units			0	
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125	Pre-K Programs			0	
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K			0	
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K			0	
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs			0	
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600	Summer School Programs			0	
79	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition			0	
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition			0	
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition			0	
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition			0	
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition			0	
84	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition			0	
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition			0	
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition			0	
87	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition			0	
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition			0	
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Schools - 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	

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount		
92	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000	Community Services			0
93	Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units			0
94	Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay			0
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment			0
96				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$		2,140,372
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			12,717,560
98				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022			1,192.15
99				Estimated OEPP (Line 97 divided by Line 98)	\$		10,667.75
100							

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1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE				Amount	
101	PER CAPITA TUITION CHARGE							
103	LESS OFFSETTING RECEIPTS/REVENUES:							
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0		
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0		
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0		
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0		
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0		
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0		
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0		
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0		
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0		
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0		
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		45,857		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		261,680		
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		97,302		
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		6,853		
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0		
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0		
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		0		
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		101,808		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		28,986		
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		12,987		
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		13,907		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		138,547		
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		1,700		
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		159,525		
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		0		
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		708,930		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		240,948		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		0		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		283,615		
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0		
150	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0		
151	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0		
152	ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins		8,516		
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		26,323		
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		48,191		
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		12,551		
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)		324,561		
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 **		0		
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		0		
195	Total Deductions for PCTC Computation Line 104 through Line 193					\$	2,572,787	
196	Net Operating Expense for Tuition Computation (Line 97 minus Line 195)						10,144,773	
197	Total Depreciation Allowance (from page 36, Line 18, Col I)						1,064,310	
198	Total Allowance for PCTC Computation (Line 196 plus Line 197)						11,209,083	
199	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022						1,192.15	
200	Total Estimated PCTC (Line 198 divided by Line 199) * \$						9,402.41	
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	ESTIMATED INDIRECT COST RATE DATA						
2	SECTION I						
3	Financial Data To Assist Indirect Cost Rate Determination						
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>						
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.						
6	Support Services - Direct Costs (1-2000) and (5-2000)						
7	Direction of Business Support Services (1-2510) and (5-2510)						
8	Fiscal Services (1-2520) and (5-2520)						
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)			605,580			
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>			46,090			
11	Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is required).						
12	Internal Services (1-2570) and (5-2570)						
13	Staff Services (1-2640) and (5-2640)						
14	Data Processing Services (1-2660) and (5-2660)						
15	SECTION II						
16	Estimated Indirect Cost Rate for Federal Programs						
17							
18							
19	Instruction	Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
20	Support Services:	1000		8,065,261		8,065,261	
21	Pupil	2100		412,388		412,388	
22	Instructional Staff	2200		235,333		235,333	
23	General Admin.	2300		940,638		940,638	
24	School Admin	2400		693,626		693,626	
25	Business:						
26	Direction of Business Spt. Srv.	2510	0	0	0	0	
27	Fiscal Services	2520	62,241	0	62,241	0	
28	Oper. & Maint. Plant Services	2540		1,169,138	1,169,138	0	
29	Pupil Transportation	2550		525,892		525,892	
30	Food Services	2560		0		0	
31	Internal Services	2570	0	0	0	0	
32	Central:						
33	Direction of Central Spt. Srv.	2610		0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0	
35	Information Services	2630		0		0	
36	Staff Services	2640	0	0	0	0	
37	Data Processing Services	2660	0	0	0	0	
38	Other:	2900		0		0	
39	Community Services	3000		109,298		109,298	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(1,145,763)		(1,145,763)	
41	Total		62,241	11,005,811	1,231,379	9,836,673	
42			Restricted Rate		Unrestricted Rate		
43			Total Indirect Costs:	62,241	Total Indirect Costs:	1,231,379	
44			Total Direct Costs:	11,005,811	Total Direct Costs:	9,836,673	
45			= 0.57%		= 12.52%		
46							

A	B	C	D	E	F	G	H	I	J	K
1	REPORT ON SHARED SERVICES OR OUTSOURCING									
2	School Code, Section 17-1.1 (Public Act 97-0357)									
3	Fiscal Year Ending June 30, 2022									
4	Wesclin CUSD 3									
5	13014003026									
6	13-014-0030-26_AFR22 Wesclin CUSD 3									
7	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.									
8	Check box if this schedule is not applicable.....									
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget									
10	Service or Function (Check all that apply)	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.					
11	Curriculum Planning				(Limit text to 200 characters, for additional space use line 33 and 38)					
12	Custodial Services									
13	Educational Shared Programs									
14	Employee Benefits	X	X		Egyptian Area Schools Employee Benefit Trust					
15	Energy Purchasing	X	X		Clinton County Cooperative					
16	Food Services									
17	Grant Writing									
18	Grounds Maintenance Services									
19	Insurance	X	X		Egyptian Area Schools Employee Benefit Trust, Illinois Public Risk Fund					
20	Investment Pools									
21	Legal Services									
22	Maintenance Services									
23	Personnel Recruitment									
24	Professional Development	X	X		Share Expenses with ROE 13 Schools					
25	Shared Personnel									
26	Special Education Cooperatives	X	X		Belleville Area Special Education Cooperative (BASSC)					
27	STEM (science, technology, engineering and math) Program Offerings	X	X		St. Clair County ROE Sponsored Program / SAFB					
28	Supply & Equipment Purchasing									
29	Technology Services	X	X							
30	Transportation									
31	Vocational Education Cooperatives									
32	All Other Joint/Cooperative Agreements	X	X		St. Clair RDS					
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

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

School District Name: Wesclin CUSD 3
 RCDT Number: 13014003026

Description	Funct. No.	Actual Expenditures, Fiscal Year 2022		Budgeted Expenditures, Fiscal Year 2023			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	183,030	0	183,030	189,957		189,957
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	0	0	0	0		0
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.							
8. Totals		183,030	0	183,030	189,957	0	189,957
9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)							4%

CERTIFICATION

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

Signature of Superintendent

Date

Contact Name (for questions)

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.

<i>FUND</i>	<i>PAGE</i>	<i>ROW</i>	<i>DESCRIPTION</i>	<i>AMOUNT</i>
ED	11	81	Other District/School Activity Revenue *Before/After School Child Care	180,574
ED	12	109	Other Local Revenue * Other	24,730
O&M	12	109	Other Local Revenue * Other	138,876
TRANS	12	109	Other Local Revenue *Other	9,817
ED	13	170	Other Restricted Revenue from State Sources *State Library Grant	1,700
ED	13	182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt *Emergency Connectivity Fund Grant	159,525
ED	14	222	CTE - Other *Title IIC - CTE Perkins	8,516
ED	15	267	Other Restricted from Federal Sources *ESSER Grant (D2) *ESSER Grant (ER2)	10,472 314,089 <hr/> 324,561
ED	16	43	Other Support Services - Pupils *Art Supplies	4,435
DS	19	175	Debt Services - Other *GASB 87 lease payments	29,040

Reference Pages.

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

Embed signed Audit Questionnaire below:

[Please insert files above]

Instructions to insert word doc or pdf files:

Choose: Insert - Select: Object - Select Create from File tab - Select Browse - Select file that you want to embed - Check Display as icon - Select OK.

Note: If you have trouble inserting pdf files, submit as a separate attachments and they will be inserted for you.

	A	B	C	D	E	F
	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION					
	Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
1	<p><i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2023 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i></p>					
2	<p>The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.</p>					
3	<p>- If the FY2023 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.</p>					
4	<p>- If the Annual Financial Report requires a deficit reduction plan even though the FY2023 budget does not, a completed deficit reduction plan is still required.</p>					
5						
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	11,832,648	1,014,761	456,846	78,950	13,383,205
9	Direct Expenditures	11,145,870	972,744	738,397		12,857,011
10	Difference	686,778	42,017	(281,551)	78,950	526,194
11	Fund Balance - June 30, 2022	1,214,115	268,265	398,404	1,415,062	3,295,846
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

ANNUAL FEDERAL FINANCIAL COMPLIANCE SECTION

Wesclin Community Unit School District No. 3
13-014-0030-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			Final Status (E)-(F)-(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 Pass through to Subrecipients (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients (F)	Year 7/1/21-6/30/22 Pass through to Subrecipients (G)		
U.S. DEPARTMENT OF EDUCATION									
DIRECT PROGRAM									
IMPACT AID	84.041	SO41B-2021-1552	8,346		8,346			8,346	N/A
IMPACT AID	84.041	SO41B-2022-1552		8,228		8,228		8,228	N/A
TOTAL FOR CFDA 84.041			8,346	8,228	8,346	8,228		16,574	
PASSED THROUGH ISBE:									
TITLE I - LOW INCOME - FY 21	84.010	21-4300-00	53,025	133,433	157,920			186,458	224,932
TITLE I - LOW INCOME - FY 22	84.010	22-4300-00		107,515		177,145		177,145	188,701
TOTAL FOR CFDA 84.010			53,025	240,948	157,920	205,683		363,603	413,633
TITLE II - TEACHER QUALITY - FY 21	84.367	21-4932-00	33,557		33,557			33,557	33,557
TITLE II - TEACHER QUALITY - FY 22	84.367	22-4932-00		26,323		39,885		39,885	39,885
TOTAL FOR CFDA 84.367			33,557	26,323	33,557	39,885		73,442	73,442
PASSED THROUGH ST. CLAIR CO/SWIC REG VOC SYS:									
TITLE IIC - CTE PERKINS - FY 21	84.048	21-4745-00	8,726		8,726			8,726	N/A
TITLE IIC - CTE PERKINS - FY 22	84.048	22-4745-00		8,516		8,516		8,516	N/A
TOTAL FOR CFDA 84.048			8,726	8,516	8,726	8,516		17,242	
SUB-TOTAL			103,654	284,015	208,549	262,312		470,861	487,075

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

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

The accompanying notes are an integral part of this schedule.

- 1 To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- 2 When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- 3 When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)
- 4 The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

See the accompanying notes to the Schedule of Expenditures of Federal Awards.

Wesclin Community Unit School District No. 3
13-014-0030-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Year 7/1/21-6/30/22 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)-(F)-(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients				
U.S. DEPARTMENT OF EDUCATION (CONT)									0	
PASSED THROUGH ISBE:									0	
COVID-19 - ELEMENTARY AND SECONDARY SCHOOL RELIEF GRANT - FY 21 (E2) (M)	84.425D	21-4998-00		314,089			465,161		465,161	525,049
COVID-19 - ELEMENTARY AND SECONDARY SCHOOL RELIEF GRANT - FY 22 (D2) (M)	84.425D	22-4998-00		10,472			10,472		10,472	84,135
TOTAL FOR CFDA 84.425D			0	324,561	0		475,633		475,633	609,184
SPECIAL EDUCATION CLUSTER (IDEA)									0	
FED -SP. ED. - PRE-SCHOOL FLOW THROUGH - FY 21	84.173	21-4600-00	10,979	1,465	12,444				12,444	13,920
FED -SP. ED. - PRE-SCHOOL FLOW THROUGH - FY 22	84.173	22-4600-00		10,663			15,585		15,585	18,858
TOTAL FOR CFDA 84.173			10,979	12,128	12,444		15,585		28,029	32,778
IDEA PART B FLOW THROUGH - FY 21	84.027	21-4620-00	254,493	47,231	301,724				301,724	302,311
IDEA PART B FLOW THROUGH - FY 22	84.027	22-4620-00		236,384			297,647		297,647	301,594
TOTAL FOR CFDA 84.027			254,493	283,615	301,724		297,647		599,371	603,905
TOTAL SPECIAL EDUCATION CLUSTER (IDEA)			265,472	295,743	314,168		313,232		627,400	636,683
TOTAL U.S. DEPARTMENT OF EDUCATION			369,126	904,319	522,717		1,051,177		1,573,894	1,732,942

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

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

The accompanying notes are an integral part of this schedule.

- 1 To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- 2 When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- 3 When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)
- 4 The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

See the accompanying notes to the Schedule of Expenditures of Federal Awards.

Wesclin Community Unit School District No. 3
13-014-0030-26

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits or Contract #) (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 Pass through to Subrecipients (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients (F)	Year 7/1/21-6/30/22 Pass through to Subrecipients (G)			
U.S. DEPARTMENT OF AGRICULTURE								0		
PASSED THROUGH ISBE:								0		
CHILD NUTRITION CLUSTER								0		
NON-CASH COMMODITIES - FOOD DISTRIBUTION (M)	10.555	13014003026A1		46,090		46,090		46,090	N/A	
NATIONAL SCHOOL LUNCH PROGRAM - FY 21 (M)	10.555	21-4210-00		118,394		118,394		118,394	N/A	
NATIONAL SCHOOL LUNCH PROGRAM - FY 22 (M)	10.555	22-4210-00		458,111		458,111		458,111	N/A	
COVID-19 - NATIONAL SCHOOL LUNCH PROGRAM - FY 21 (EMERGENCY OPERATIONAL COSTS REIMBURSEMENT) (M)	10.555	21-4210-SN		16,854		16,854		16,854	N/A	
TOTAL FOR CFDA 10.555			0	639,449	0	639,449		639,449		
SCHOOL BREAKFAST PROGRAM - FY 21 (M)	10.553	21-4220-00		21,493		21,493		21,493	N/A	
SCHOOL BREAKFAST PROGRAM - FY 22 (M)	10.553	22-4220-00		93,464		93,464		93,464	N/A	
TOTAL FOR CFDA 10.553			0	114,957	0	114,957		114,957		
TOTAL CHILD NUTRITION CLUSTER			0	754,406	0	754,406		754,406		
COVID-19 - STATE PANDEMIC ELECTRONIC BENEFIT TRANSFER ADMINISTRATIVE COSTS PROGRAM - FY 21	10.649	21-4210-BT		614		614		614	N/A	
TOTAL U.S. DEPARTMENT OF AGRICULTURE			0	755,020	0	755,020		755,020		

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

See the accompanying notes to the Schedule of Expenditures of Federal Awards.

Wesclin Community Unit School District No. 3
 13-014-0030-26
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Year 7/1/21-6/30/22 Pass through to Subrecipients	Final Status (E)+(F)-(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients (F)			
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PASSED THROUGH IL DEPT OF HEALTHCARE AND FAMILY SERVICES:								0	
MEDICAID MATCHING FUND - FY 21	93.778	21-4991-00	4,760	7,167	4,760	7,167		11,927	N/A
MEDICAID MATCHING FUND - FY 22	93.778	22-4991-00		41,024		41,024		41,024	N/A
SUB-TOTAL			4,760	48,191	4,760	48,191		52,951	
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			4,760	48,191	4,760	48,191		52,951	
FEDERAL COMMUNICATIONS COMMISSION DIRECT PROGRAM									
COVID-19 - EMERGENCY CONNECTIVITY FUND - FY 22	32.009	ECF222116194		159,525		159,525		163,106	N/A
TOTAL FEDERAL COMMUNICATIONS COMMISSION			0	159,525	0	159,525		163,106	
TOTAL FEDERAL ASSISTANCE			373,886	1,867,055	527,477	2,013,913		2,544,971	1,732,942

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

See the accompanying notes to the Schedule of Expenditures of Federal Awards.

Wesclin Community Unit School District No. 3
13-014-0030-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2022

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

Type of auditor's report issued on compliance for major programs: Unmodified
(Unmodified, Qualified, Adverse, Disclaimer⁷)

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.425D	ELEMENTARY AND SECONDARY SCHOOL RELIEF GRANT	475,633
10.555, 10.553	CHILD NUTRITION CLUSTER	754,406
Total Amount Tested as Major		\$1,230,039

Total Federal Expenditures for 7/1/20-6/30/21 \$2,013,913

% tested as Major 61.08%

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

Auditee qualified as low-risk auditee? YES X NO

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

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

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

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

Wesclin Community Unit School District No. 3
13-014-0030-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2022 - 001 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? _____ 2016

3. Criteria or specific requirement
The Illinois Compiled Statutes, Chapter 105, Section 5, Paragraph 17-1, requires that total expenditures and/or transfers not exceed budgeted expenditures and/or transfers for any fund. During the year ended June 30, 2022, the Educational and Debt Services Funds had expenditures and/or transfers in excess of budgeted amounts.

4. Condition
Actual expenditures and/or transfers exceeded budgeted amounts.

5. Context¹²
Out of the eight funds of the District, the above two funds had expenditures and/or transfers in excess of budgeted amounts.

6. Effect
The District was not in spending compliance by overexpending its budget for the fiscal year.

7. Cause
The District did not budget enough for on-behalf payments, expenditures and/or transfers appropriately.

8. Recommendation
Recommended that the District, in the future, should increase the provision for contingencies line item to cover any unexpected expenditures and/or transfers.

9. Management's response¹³
The District will monitor the budgeted expenditures more diligently.

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

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

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

Wesclin Community Unit School District No. 3
13-014-0030-26
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2022

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
2021-001	Actual expenditures and/or transfers exceeded budgeted amounts.	See 2022-001

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

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


Wesclin Community Unit School District #3

699 Wesclin Road
Trenton, IL 62293-2624
(618) 224-7583
FAX (618) 588-9106

Jennifer C. Filyaw, Superintendent

**WESCLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 3
TRENTON, ILLINOIS**

**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
YEAR ENDING JUNE 30, 2022**

Corrective Action Plan

Finding No: 2022-001

Condition:

The Illinois Compiled Statutes, Chapter 105, Section 5, Paragraph 17-1, requires that total expenditures and/or transfers not exceed budgeted expenditures and/or transfers for any fund. During the year ended June 30, 2022, the Educational Fund had expenditures and/or transfers in excess of budget.

Plan:

See Management's Response below.

Anticipated Date of Completion:	Fiscal Year 2023
Name of Contact Person:	Jennifer Filyaw, Superintendent
Management Response:	The District will monitor the budgeted expenditures more diligently.

New Baden Elementary School
700 Marilyn Dr.
New Baden, IL 62265
(618) 588-3535
FAX (618) 588-4364

Trenton Elementary School
308 North Washington St.
Trenton, IL 62293
(618) 224-9411
FAX (618) 224-9417

Wesclin Middle School
10003 State Route 160
Trenton, IL 62293
(618) 224-7355
FAX (618) 224-7085

Wesclin High School
699 Wesclin Road
Trenton, IL 62293
(618) 224-7341
FAX (618) 588-9106

SUPPLEMENTARY INFORMATION

**WESCLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 3
TRENTON, ILLINOIS**

JUNE 30, 2022

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

[Grantee Portal](#) / [Audit Reviews](#) / [Audit](#) / CYEFR

[Add a Program](#) [Certify & Submit](#)

	CSFA #	Program Name	\$ State	\$ Federal	\$ Other	\$ Total
View	478-00-0251	Medical Assistance Program	0	48,191	0	48,191
View	586-18-0406	School Breakfast Program	0	114,957	0	114,957
View	586-18-0407	National School Lunch Program	0	593,973	0	593,973
View	586-18-0410	Summer Food Service Program	0	0	0	0
View	586-18-0517	Career and Technical Ed Improvement (CTEI)	26,243	0	0	26,243
View	586-18-0868	Early Childhood Block Grant: Preschool for All 3-5	186,770	0	0	186,770
View	586-18-1015	Agriculture Education: Incentive	2,743	0	0	2,743
View	586-18-2330	Non-Cash Commodity Value	0	46,090	0	46,090
Totals:			215,756	2,013,913	13,219,929	15,449,598

**WESCLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 3
TRENTON, ILLINOIS**

JUNE 30, 2022

View	586-18-2610	Federal Programs: ARP - McKinney-Vento Homeless Grant	0	0	0	0
View	586-43-2483	Federal Programs: Digital Equity Formula	0	10,472	0	10,472
View	586-57-0420	Fed. - Sp. Ed. - Pre-School Flow Through: IDEA Part B - Consolidated Application	0	15,585	0	15,585
View	586-62-0414	Title I - Low Income: Improving the Academic Achievement of the Disadvantaged	0	205,683	0	205,683
View	586-62-0430	Title II - Teacher Quality: Preparing, Training, and Recruiting High-Quality Teachers, Principals, and Other School Leaders	0	39,885	0	39,885
View	586-62-2402	Federal Programs - Elementary and Secondary School Emergency Relief Grant	0	465,161	0	465,161
Totals:			215,756	2,013,913	13,219,929	15,449,598

**WESCLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 3
TRENTON, ILLINOIS**

JUNE 30, 2022

View	586-64-0417	Fed. - Sp. Ed. - I.D.E.A. - Flow Through	0	297,647	0	297,647
View	586-69-0418	CTE - Perkins Secondary: CTE Consolidated Application	0	8,516	0	8,516
View		Other grant programs and activities		167,753	0	167,753
View		All other costs not allocated			13,219,929	13,219,929
Totals:			215,756	2,013,913	13,219,929	15,449,598

Please note the following:

- The CYEFR may be pre-populated with programs based on existing awards in the GATA system. These programs cannot be removed. If no spending occurred in a program leave the amounts at zero.
- Any grant expenditures not associated with funding received through the State of Illinois are to be entered in "Other grant programs and activities". The expenditures must be identified as federal (direct or pass-through) or other funding.
- All other expenditures not related to grants are to be entered in "All other costs not allocated".
- The grand total must account for all expenditures for the fiscal year and must tie to the audited financials.

**WESCLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 3
TRENTON, ILLINOIS**

**RECONCILIATION OF THE CONSOLIDATED YEAR-END FINANCIAL REPORT
TO THE EXPENDITURES ON THE STATEMENT OF REVENUE RECEIVED,
EXPENDITURES DISBURSED, OTHER FINANCING SOURCES (USES) AND CHANGES IN
FUND BALANCE
YEAR ENDED JUNE 30, 2022**

Total Expenditures per the Consolidated Year-End Financial Report	\$ 15,449,598
Less: non-cash commodity value	<u>(46,090)</u>
	<u>\$ 15,403,508</u>

**Total Expenditures as Reported on the Statement of Revenue
Received, Expenditures Disbursed, Other Financing Sources (Uses)
and Changes in Fund Balance:**

Total Direct Expenditures Disbursed:	
Educational	\$ 11,464,963
Operations & Maintenance	972,744
Debt Services	843,890
Transportation	738,397
Municipal Retirement/Social Security	489,596
Tort	667,435
Fire Prevention & Safety	<u>226,483</u>
	<u>\$ 15,403,508</u>