## PANA COMMUNITY UNIT SCHOOL DISTRICT #8 PANA, ILLINOIS ANNUAL FINANCIAL REPORT AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

MOSE, YOCKEY, BROWN & KULL, LLC CERTIFIED PUBLIC ACCOUNTANTS SHELBYVILLE, ILLINOIS

Friday, October 15, 2021	Monday, November 15, 2021	designation administration (1.0 m.) or many transformation commencement and enhancement assessment assessment
Friday, Oc	Monday, No	
Due to ROE on Fri	Due to ISBE on	SD/JA21

School District Joint Agreement

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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, 2021

Cortifical Disklic Accountaint Information	Cerumen rubiic Accountant Information	Name of Auditing Firm: MOSE VOCKEV BROWN & KIII 11 C	Name of Audit Manager:	CORY A. BROWN	Address: 230 N MORGAN: PO BOX 317	Cheta	SHELBYVILLE	Phone Number: Fax Number: 217-774-9589	9 diait): Ex	******	Email Address;	mybkcpas@gmail.com		ISSE USE UNIV	nation		ounty only)  Reviewed by Regional Superintendent/Cook ISC	RegionalSuperintendent/Cook ISC Name (Type or Print): JULIE WOLLERMAN	Email Address:	juliewollerman@roe3.org	Telephone: Fax Number: 618-283-5013	Single & Date
Accounting Basis:	X	ACCRUAL		membershared in a common of a state of the s		Filing Status:	Submit electronic AFR directly to ISBE	Click on the Link to Submit:	Send ISBE a File		0		Annual Financial Report Questions 217-785-8779 or finance1@isbe.net	Single Andit Questions 217-782-5630 or GATA@ishe net	Single Audit and GATA Information		Reviewed by Township Treasurer (Cook County only) Name of Township:	Township Treasurer Name (type or print)	Email Address:		Telephone: Fax Number:	SCION SHIPS 2 Date.
School District/Joint Agreement Information	(See instructions on inside of this page.)	School District/Joint Agreement Number: 10-011-0080-26	County Name:		Name of School District/Joint Agreement: PANA COMMUNITY UNIT SCHOOL DISTRICT 8	Address:	14 E MAIN STREET	Gby: PANA	Email Address:	<u>ibauer@panaschools.com</u>	Zip Code:	62557 	Annual Financial Report	Ousified Y Unrusified	3	Disclaimer	X   Reviewed by District Superintendent/Administrator	District Superintendent/Administrator Name (Type or Print): JASON BAUER	Email Address:	<u>jbauer@panaschools.com</u>	Fax Number: 217-562-1500 217-562-1501	denote the S. Dote.

\*This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100). ISBE Form SD50-35/JA50-60 (05/21-version2)

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 I, 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. Before submitting AFR 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 Attachment Manager to the AFR Group 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.

## Attachment Manager Link

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. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embedded them for you.

## 5. Submit Paper Copy of AFR with Signatures

- a) The auditor must send three paper copies of the AFR form (cover through page 8 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.

230 N. Morgan Street P.O. Box 317 Shelbyville, IL 62565

Tel: 217.774.9587

Fax: 217.774.9589

Email: mybkcpas@consolidated.net



Certified Public Accountants

ROBIN R. YOCKEY, CPA KENT D. KULL, CPA CORY A. BROWN, CPA

WILLIAM R. MOSE, CPA

## INDEPENDENT AUDITOR'S REPORT

To the Board of Education Pana Community Unit School District 8 Pana, Illinois

## **Report on the Financial Statements**

We have audited the accompanying financial statements of Pana Community Unit School District 8, as of and for the fiscal year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents of the Annual Financial Report form.

## Management's Responsibility 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.

## Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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 Pana Community Unit School District 8 on the basis of the financial reporting provisions prescribed and permitted by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Illinois State Board of Education.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Pana Community Unit School District 8, as of June 30, 2021, or the changes in its financial position for the fiscal year then ended.

## 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 Pana Community Unit School District 8 as of June 30, 2021, and its revenues received and expenditures disbursed during the fiscal year then ended, in accordance with the financial reporting provisions prescribed and permitted by the Illinois State Board of Education as described in Note 1.

## Basis of Accounting

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

## Other Matters

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Pana Community Unit School District 8's basic financial statements. The information provided on Annual Financial Report (AFR) pages 2-4, Supplementary Schedules, Statistical Section, Report on Shared Services or Outsourcing, Administrative Cost Worksheet, Itemization Schedule and Deficit Reduction Calculation are presented for purposes of additional analysis and are not a required part of the basic financial statements.

## Supplementary Information

The information provided on AFR pages 2 through 4, Supplementary Schedules on AFR pages 25 through 31, Statistical Section on AFR pages 32 through 37, Administrative Cost Worksheet on AFR page 39, the Itemization Schedule on AFR page 40 and Deficit Reduction Calculation on AFR page 43 is the responsibility of management and, except for the subsequent year budget information included on AFR page 39, the average daily attendance figure included in the computation of operating expense per pupil on AFR page 34 and the average daily attendance figure, the special education contributions from EBF funds figure, the English learning (bilingual) contributions from EBF funds figure included in the computation of the per capita tuition charge on AFR page 35 and the Illinois State Board of Education calculations on AFR pages 33-35, 37, 39 (FY 2021 Total Expenditures Column) and 43, was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

## Other Information

The Report on Shared Services or Outsourcing on AFR page 38 has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 6, 2021, on our consideration of Pana Community Unit School District 8'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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Pana Community Unit School District 8's 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 Pana Community Unit School District 8's internal control over financial reporting and compliance.

Mose, Yorky, Brown + Kall, LLC.

Mose, Yockey, Brown and Kull, LLC Certified Public Accountants Shelbyville, Illinois

October 6, 2021

230 N: Morgan Street P.O. Box 317 Shelbyville, IL 62565 Tel: 217,774,9587

Fax: 217.774.9589

Email: mybkcpas@consolidated.net



Certified Public Accountants

ROBIN R. YOCKEY, CPA

KENT D. KULL, CPA

CORY A. BROWN, CPA

WILLIAM R. MOSE, CPA

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

To the Board of Education
Pana Community Unit School District 8Pana, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of Pana Community Unit School District 8 as of and for the fiscal year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents and have issued our report thereon dated October 6, 2021. Our opinion was adverse because the financial statements are not prepared in accordance with accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated on the modified cash basis of accounting in accordance with regulatory reporting requirements prescribed and permitted 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.

## Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Pana Community Unit School District 8's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Pana Community Unit School District 8's internal control. Accordingly, we do not express an opinion on the effectiveness of Pana Community Unit School District 8'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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in 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 may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Pana Community Unit School District 8's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of Pana Community Unit School District 8 in a separate letter dated October 6, 2021.

## Purpose of this Report

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

Mose, Yockey, Brown & Kull, LLC Certified Public Accountants

Mose, Yorkey, Brown + Kull, CLC.

Shelbyville, Illinois

October 6, 2021

**PART A - FINDINGS** 

## **AUDITOR'S QUESTIONNAIRE**

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

	1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested 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].
	<ol> <li>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].</li> </ol>
	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 FY20 AFR (ISBE FORM 50-35), FY20 Annual Statement of Affairs (ISBE Form 50-37) and FY21
L	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
termesent	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
lumuni	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
lumand	on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.
PART	C - OTHER ISSUES
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	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)
X	22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting,
· · · · · · · · · · · · · · · · · · ·	please check and explain the reason(s) in the box below.
***************************************	
22. C	Opinion is adverse due to regulatory basis presentation.
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## 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 FY2021, identify those late payments recorded as Intergovermental Receivables, Other Recievables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

500	***************************************
Date:	}

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

Account Name 3300 5120	3500	2510 5050 Table
Deferred Revenues (490)		and the second s
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)		\$-
Direct Receipts/Revenue		
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)		t de la companya del companya de la companya del companya de la co
Total		

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

## PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Audito	or's Questionnaire:		
	······································	***************************************	
**************************************	***************************************		

MOSE, YOCKEY, BROWN & KULL, LLC

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.

Mose, Yorkey, Brown + Kull, LLC

10/6/21 mm/dd/yyyy

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

	Α	В	С	D	Е	F G	Н	II J	K L M
1						FINANCIAL P	ROFILE INFORMATION		
2									
3	Requi	red to	be c	ompleted for School Di	stric	ts only.			
5	A.	Tax I	Rate	s (Enter the tax rate - ex:	.0150	) for \$1.50)			
6	]								
7	1			Tax Year 2020		Equalized Assesse	d Valuation (EAV):	122,511,803	
9				Educational	100	Operations & Maintenance	Transportation	Combined Total	Working Cash
10	Rat	e(s):		0.025500	+ [	0.005000 +	0.002000	= 0.032500	0.000500
11	}								
13				A tax rate must be en	tere	d in the Educational, Oper	ations and Maintenance	, Transportation, and W	orking Cash boxes above.
14	В.	Resu	lts o	If the tax rate is zero, f Operations *	ente	er "U",			
15		itesu	163 0	operations					
16				Receipts/Revenues	·**	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance	
17 18		* т	·	14,340,370		12,908,661	1,431,709	14,672,848	
19		· 1	ne ni ransi	oortation and Working Ca	m or ish Fi	entries on Pages 7 & 8, lines 8	i, 17, 20, and 81 for the Educ	cational, Operations & Mair	ntenance,
20				_					
21 22	c.	Shor	t-Ter	m Debt **					
23				CPPRT Notes	+ [	TAWs 0 +	TANs	TO/EMP. Orders	EBF/GSA Certificates
24			,	Other	***	Total		T L	+
25			ĺ	0	= [	0			
26 20		** T	he ni	umbers shown are the su	m of	entries on page 26.			
29	D.	Long	-Teri	m Debt					
30		Check	the	applicable box for long-te	erm d	ebt allowance by type of distr	ict.		
31 32			a.	6.9% for elementary and	d hiøl	school districts	16,906,629		
33		X		13.8% for unit districts.		, control distincts,	10,500,029		
35 30		Long	-Terr	n Debt Outstanding:		-			
37			c.	Long-Term Debt (Princip		***************************************			
38 39				Outstanding:		[ 51	4,962,119		
	E.			Impact on Financial Po					
42 43		If app	iicabi h she	le, check any of the follow ets as needed explaining	ving i each	tems that may have a materia	I impact on the entity's fina	ncial position during future	e reporting periods.
45				nding Litigation					
46				aterial Decrease in EAV					
47			M	aterial Increase/Decrease	in Er	rollment			
48				lverse Arbitration Ruling					
49				ssage of Referendum					
50 51				xes Filed Under Protest	Ravie	ew or Illinois Property Tax Ap	and Board (DTAB)		
52				ther Ongoing Concerns (D			bear Board (PTAB)		
						· · · · · · · · · · · · · · · · · · ·			
54 55		Comn				Selected electric terror de la constante de la	***************************************	******************************	and an an area and an area area area area.
56									
57									
58									
59 50			1-12-4-12	***************************************			taran ana ana ana ana ana ana ana ana ana	•0•0•10•10•10•10•10•10•10•10•10•10•10•10	***************************************
61									

<u>r</u> 9

Coto the following website for reference to the Financial Profile
Ratio   Score
Total
14,672,848.00
Total   Ratio   Score     12,908,661.00   0.901   Adjustment     14,323,108.00   Weight     14,323,108.00   Weight     14,576,413.00   Value     14,676,413.00   Value     14,676,413.00   Weight   Score     14,676,413.00   Percent   Score     14,676,413.00   Weight   Score     14,676,413.00   Total   Score     15,906,628.81   Percent   Score     16,906,628.81   Score     16,906,628.81   Total Profile Score:     Estimated 2022 Financial Profile Designation:     Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. Fi
Total
12,908,661.00
14,323,108.00  Total  14,576,413.00  Total  0 value  14,676,413.00  14,676,413.00  14,676,413.00  14,676,413.00  Total  0.00  100.00  100.00  Weight  Score  0.00  100.00  Weight  Score  4,962,119.00  Total  16,906,628.81  Percent  Score  4,962,119.00  Total Profile Score:  Estimated 2022 Financial Profile Designation:  Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. File Information, page 3 and by the timing of mandated categorical payments. File Information, page 3 and by the timing of mandated categorical payments. File Information, page 3 and by the timing of mandated categorical payments. File Information, page 3 and by the timing of mandated categorical payments. File Information, page 3 and by the timing of mandated categorical payments. File Information, page 3 and by the timing of mandated categorical payments. File Information, page 3 and by the timing of mandated categorical payments. File Information, page 3 and by the timing of mandated categorical payments. File Information, page 3 and by the timing of mandated categorical payments. File Information, page 3 and by the timing of mandated categorical payments. File Information, page 3 and by the timing of mandated categorical payments. File Information, page 3 and by the timing of mandated categorical payments. File Information, page 3 and by the timing of mandated categorical payments. File Information, page 3 and by the timing of mandated categorical payments. File Information, page 3 and by the timing of mandated categorical payments. File Information, page 3 and by the timing of mandated categorical payments. File Information, page 3 and by the timing of mandated categorical payments. File Information, page 4 and by the timing of mandated categorical payments. File Information f
Total Days Score  14,676,413.00 409.29 Weight 35,857.39 Value  Total 0.00 100.00 Weight 3,384,388.56 Value  Total Percent Score 4,962,119.00 Weight 16,906,628.81 Percent Score  Estimated 2022 Financial Profile Designation:  Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. Fi
Total         Days         Score           14,676,413.00         409.29         Weight           35,857.39         Value           Total         Score           0.00         100.00         Weight           3,384,388.56         Value           Total         Percent         Score           4,962,119.00         70.64         Weight           16,906,628.81         Yolde         Value           Total Profile Score:           Estimated 2022 Financial Profile Designation:           Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. File
14,676,413.00  35,857.39  Total  0.00  100.00  Weight Sore 0.00  100.00  Weight Salay,388.56  Value  100.00  Weight Value  Value  16,906,628.81  Estimated 2022 Financial Profile Designation:  Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. File of the payments. File of t
15,857.39 Value  Total  0.00 100.00 Weight 3,384,388.56 Value  Total  16,906,628.81 Sore  Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. File of the profile of the payments. File of the payments.
Total Designation: Total Score  3,384,388.56 Value  Total Poc,119.00 70.64 Weight 16,906,628.81 Total Profile Designation:  Estimated 2022 Financial Profile Designation: Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. File of the Financial Profile Information, page 3 and by the timing of mandated categorical payments. File of the Financial Profile Information, page 3 and by the timing of mandated categorical payments. File of the file of t
3,384,388.56  Total  Total  16,906,628.81  Estimated 2022 Financial Profile Designation:  Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. Fi
5,384,388.56  Total  4,962,119.00  70.64  Weight 16,906,628.81  Total Profile Score:  Estimated 2022 Financial Profile Designation:  Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. File
Total Percent Score 4,962,119,00 70.64 Weight 16,906,628.81 Value  Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. Fi
4,962,119.00 70.64 Weight 16,906,628.81 Value  Total Profile Score:  Estimated 2022 Financial Profile Designation:  Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. Fi
16,906,628.81  Total Profile Score:  Estimated 2022 Financial Profile Designation: Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. File
Total Profile Score:  Estimated 2022 Financial Profile Designation: Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. File
Estimated 2022 Financial Profile Designation: Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. File
Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. Fi

## BASIC FINANCIAL STATEMENTS STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS STATEMENT OF POSITION AS OF JUNE 30, 2021

Jollars)		(20)			-	כ	Ε	_	_	<
ASSETS (Enter Whole Dollars)	••	(ar	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)
(Enter Whole Dollars)	•••	]			į	Municipal			]	
	Acct. #	Educational	Maintenance	Debt Services	Transportation	Retirement/Social	Capital Projects	Working Cash	Tort	rire Prevention & Safety
3 CURRENT ASSETS (100)			· · · · · · · · · · · · · · · · · · ·			Security 1				
4 Cash (Accounts 111 through 115) 1		10,031,944	1,538,366	174,751	583,028	478,303	877,881	2,263,536	841.699	173.153
$\overline{}$	120	259,539		2,143,150	- 1	0		0	0	0
6 Taxes Receivable	130	0		0	0	0	0	0	0	0
7 Interfund Receivables 9 International Amounts Becaivable	140			0	0	0	0 0	0	0	
Q Other Receivables	199	۰		0 0	0	0	o c		0	
Т.:	170	0 0		0	0	0		·	5	0
11 Prepaid Items	180	. 0	0	0	0	0	· · · · · · · · · · · · · · · · · · ·			
12 Other Current Assets (Describe & Itemize)	190	0		0	0	9	0	0	0	0
13 Total Current Assets		10,291,483	1,538,36	2,317,901	583,028	478,309	877,881	2,263,536	841,699	173,153
14 CAPITAL ASSETS (200)							Ĺ			and the state of t
15 Works of Art & Historical Treasures	210			1						
_	220									
17 Building & Building Improvements	230									
18 Site improvements & Infrastructure	240	**								
19 Capitalized Equipment	250							***		
Construction in Progress	260									
21 Amount Available in Debt Service Funds	340			-						
_	920									
Z3 Total Capital Assets										
24 CURRENT LIABILITIES (400)										
25 Interfund Payables	410	0	. 0	0	0	0	0	-	0	0
_	420	. 0	0	0	0	0	o	0		0
_	430	0	0	0	0	0	0	0	0	0
Τ.,	440	0	0	0	0	0	0	0	0	0
_	460	0	0	0	0	0	0	0	0	0
30 Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
31 Payroll Deductions & Withholdings	480	3,565	0	0	0	0	0	0	0	0
_	490	0	0	0	0	0	0	0	0	0
33 Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34 Total Current Liabilities		3,565	0	) O	0	0	0	0	0	0
35 LONG-TERM LIABILITIES (500)										
36 Lone-Term Debt Pavable (General Obligation, Revenue, Other)	511									
37 Total Long-Term Labilities										
38 Reserved Fund Balance	714	497,446	14,435	2,143,150		100,081	320,155			
_	730	9,790,472	1,523,931	174,751	583,028	3/8/78	97/′/59	4,263,536	841,699	1/3,153
		500 100 01	1 530 955	100 Ctc L	500 000	006 927	577 281	7 252 535	841 699	172 153
4 1 Fotal Labilities and Fund Salance		10,231,405	1,336,300	* TOC' / TC' >	300,000	COC'OLL	100/1/0	) OCCUPANTY	i contro	COTT C
43 ASSETS / LIABILITIES for Student Activity Funds	19						The state of the s	Company and a chief of the proofs (Classifica et a), and	to the state of th	to a temporary constraint the remaining
44 CURRENT ASSETS (100) for Student Activity Funds			A Million of Language and Associated				all one of our of material order special and other	and the control of th	***************************************	
_	126	219,182							t-rack no	
	The second secon	781,617		The second secon	-	A contract the contract of the	all white the control of the paper for control of the control of t	and the contract constraint and an extension of the contract o		enderstanding and a section of
		Annual contract the second contract to the se		Andrews or the second of the s	the first production of the last the state of the state o	man a man property and	The second second second second second	The second secon	-	
40 Total Current Labilities For Student Activity Funds	1 75	219182		4		maked on the Constitution of the Constitution	The same of the sa			
Reserved Student Activity Fund balance For Student Activity  For Takes Student Activity Tabilities and Fund Balance For Student Activity	Funds	201,612				And the control of th		and the second second second	The second	The second second second second
-										
F2 Total ASSETS /LIABILITIES District with Student Activit	tivity Funds									
Total Current Assets District with Student Activity Funds		10,510,665	1,538,366	2,317,901	583,028	478,309	877,881	2,263,536	841,699	173,153
54 Total Capital Assets District with Student Activity Funds								Access to the second	The state of the s	The second section is the second section of the section of the section is the second section of the section of
	State and the second second									
		3 565		0	0	0	0	0	0	0
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_	The second second second second	Andrew production of the control of		and the second s	and the second s	and the same and t	enderende manne demande en gen	and the remaining of the probability of the second of the	The second secon	
_			100 000	0.000		100 001	220.000		C	
59 Reserved Fund Balance District with Student Activity Funds	730	9.740 P	1 573 931	174.751	583.028	378.228	557,726	2,263,536	841,699	173,153
62 Total Labilities and Fund Balance District with Student Activity Funds	Sp.	10,510,665	1,538,366	2,317,901	583,028	478,309	877,881	2,263,536	841,699	173,153

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

## BASIC FINANCIAL STATEMENTS STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS STATEMENT OF POSITION AS OF JUNE 39, 2021

Page 6

Contest Assists (Contest Assists (Contest Mobile Dollars)   Act. of Agency Fund   Contest Fundament   Contest Assists (Contest (Co	Control of State   Control of		മ		×	z
Control   Cont	Controller   Control   C				Accoun	t Groups
Complete Traces   Experiment   Complete Traces	Complexed   Comp	ASSETS (Enter Whole Dollars)	Acct.#		General Fixed Assets	Genera
Conference   Con	Conf. (recoverd 111) trough 135   1.20   1					Dept
Committee   Comm	Interpretation   1.0	CURRENT ASSETS (100)		Andrews and decimal trees decimal		
Procedure	Proceedings	Cash (Accounts 111 through 115)				
Interfact decode between the secretarial content and secretarial secretarial content and secretarial	Interfact   Execution   Exec	_	3 5			
Interpretational accounts because   120	Interpretation to become the control of the contr	_	3 5			
Content Receivables   150	Other Receivables   150   15	$\overline{}$	£ 6			
President was (preside & lemile)   100	Preparation	$\overline{}$	9	and the same of th		
Properties   Pro	Properties   Pro		1 2	- representation - constraints		
Trigonic Current Assets (Describe & Termina)   199   0	Trigonic Current Assets (Describe & Tenmis)   199   0   0	_	3 5	The second second second		
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Variety Asserts (2007)   Variety Asserts (20	Control Mark State   Done	_	3			
Vortical state   Votes   Vot	Vivilia Set Art & Historical Treatures   200   2.29,488   100,100   100,10	_	-		Company of the Compan	Commence of the Commence of th
Works of hit Re Historical Treatment   Works of hit Re Historical Treatment   1909	Works of htt & Historical Treatment   200	_		-	Company of the compan	and the second control of the second
State in processes as a state of the state	Lond		210			
State in processor and the state of the st	State in proceedings & University of State in proceedings & University & Universi	_	220		229,488	On a de-
Concurcation in Progress   240   2.05.5775	Contraction in Progress	17 Building & Building Improvements	230		22,327,910	
Construction in Pages   250   2565313	Construction in Progress	-	240		2,015,775	-
Country to be Provided for Payment on Long-Term Debt   340   27,253,273   27,253,	Amount to be Provided for Payment on Long Term Debt   350   712552777	19 Capitalized Equipment	520		2,506,515	
Amount to be Proteined for Payment on long-Term Debt 350  Total Capital Assets  Countract by Protein Capital Assets  Countract Payable  Countract Payable  Countract Payable  Countract Payable  Saintie Remarks & Countract Payable  Countract Payable  Countract Payable  Countract Payable  Countract Payable  Countract Payable  Saintie Remarks & Countract Countract Payable  Countract Countract Labilities  Countract Co	Annuart to be protected for Payment on Long-Term Debt   350   77,253,273   77,253	20 Construction in Progress	560		173,585	- particular and property and property of the particular
A favorer to be Provided for Payment on Long-Farm Debt 200 (2015) 273 (2016) 274 (2016)	Amount to be Provided for Payment on Long-Farm Debt   250     Amount to be Provided for Payment on Long-Farm Debt   250     Amount to be Provided for Payment on Long-Farm Debt   250     Interfund Payable   240   240   240     Interfund Payable   240   240   240   240     Interfund Payable   240	Amount Available in Debt Service Funds	, %			2,317,901
Total Care Structure Labilities and Fords Assers Consider Activity Funds  ASSERS Licent Labilities and Eastern Activity Funds  ASSERS Licent Labilities and Eastern Activity Funds  ASSERS Licent Labilities and Eastern Activity Funds  Fords Licental Labilities and Eastern Activity Funds  ASSERS Licent Labilities and Eastern Activity Funds  Conserved Lacing Fund Castern Activity Funds  ASSERS Licent Labilities and Eastern Activity Funds  Conserved Structure Labilities and Eastern Activity Funds  Fords Licent Labilities and Eastern Activity Funds  Fords Conserved Structure Labilities District with Student Activity Funds  Fords Conserved Fund Salance District with Student Activity Funds  Fords Conserved Fund Salance District with Student Activity Funds  Fords Conserved Fund Salance District with Student Activity Funds  Fords Conserved Fund Salance District with Student Activity Funds  Fords Conserved Fund Salance District with Student Activity Funds  Fords Conserved Fund Salance District with Student Activity Funds  Fords Conserved Fund Salance District with Student Activity Funds  Fords Conserved Fund Salance District with Student Activity Funds  Fords Conserved Fund Salance District with Student Activity Funds  Fords Conserved Fund Salance District with Student Activity Funds  Fords Conserved Fund Salance District with Student Activity Funds  Fords Conserved Fund Salance District with Student Activity Funds  Fords Conserved Fund Salance District with Student Activity Funds  Fords Conserved Fund Salance District with Student Activity Funds  Fords Conserved Fund Sa	Total Current Labilities and Fund Balance  ASSETS / LABILITIES for Student Activity Funds  For all Sudent Activity fund Assets to Student Activity Funds  For all Student Activity funds and Fund Balance for Student Activity Funds  For all Student Activity funds and Activity Funds  For all Student Activity funds Balance Activity Funds  For all Corrent Assets District with Student Activity Funds  For all Corrent Activity funds Balance Activity Funds  For all Corrent Activity with Student Activity Funds  For all Corrent Activity Will Student Activity Funds  For all Corrent Activity Will Student Activity Funds  For all Corrent Activity Will Student Activity Funds  For all Corrent Activity Funds  Fo	Amount to be Provided for Payment on Long-Term Debt	320		200 010 00	2,644,218
CORRECT INABILITIES (400)  Interpretation Payable  Interpretation Repairs  Onter Payable  Salaries & Benefit Payable  Total Lours Insulinies food Salaries  COMBETT AND Balaries  Salaries & Benefit Payable  ASSETS / LABBILITIES for Student Activity Funds  CORRIENT Labbilities for Student Activity Funds  Total Salaries Salaries with Student Activity Funds  Total Salaries District with Student Activity Funds  Total Salaries District with Student Activity Funds  Total Current Labilities District with Student Activity Funds  Total Laurs Activity Labilities District with Student Activity Funds  Total Current Labilities District with Student Activity Funds  Total Current Labilities On Strict with Student Activity Funds  Total Current Labilities On Strict with Student Activity Funds  Total Current Salaries District with Student Activity Funds  Total Current Salaries District with Student Activity Funds  Total Current Salaries Salaries Office With Student Activity Funds  Total Current Salaries Salaries Office With Student Activity Funds  Total Current Salaries Salaries Office With Stude	CORRENT LABILITIES (400)  Interfund Payable  Interportmental Accounts Payable  Onter Payable  Salaries & Berneits Payable  ASSESSEN JUABLITIES food Salaries Activity Funds  Total Labilities and Fund Balance for Student Activity Funds  Total Labilities Politic with Student Activity Funds  Total Salaries (Salaries Activity Funds  Total Salaries District with Student Activity Funds  Total Contract Labilities politict with Student Activity Funds  Total Contract Labilities District with Student Activity Funds  Total Contract Labilities District with Student Activity Funds  Total Contract Labilities District with Student Activity Funds  Total Contract Labilities and Fund Balance District with Student Activity Funds  Total Labilities and Fund Balance District with Student Activity Funds  Total Labilities and Fund Balance District with Student Activity Funds  Total Labilities and Fund Balance District with Student Activity Funds  Total Labilities and Fund Balance District with Student Activity Funds  Total Labilities an	23 Total Capital Assets			£17'5C7'17	4,362,119
Interfund Payables	Universitud Payables	-				
Intergovernmental Accounts Payable   420	Intergovernmental Accounts Payable   420	_	410			
Other Payables Salaries & Benefits Payable Salaries S	Other Payables  Salaries, & Bearfitz Payable  Date to Activity Fund Organizations  Total Lourent Liabilities  CONG-TERM LUABILITIES (Or Student Activity Funds  Total Lourent Salaries  Reserved Fund Balance  ASSETS (LUABILITIES for Student Activity Funds  Total Labilities and Fund Balance  Total Labilities and Fund Balance  Total Labilities (Or Student Activity Funds  CURRENT LASILITIES (Or Student Activity Funds  Total Labilities (Or Student Activity Funds  CURRENT LABILITIES (OR)  Total ASSETS / LUABILITIES District with Student Activity Funds  Total ASSETS / LUABILITIES District with Student Activity Funds  Total Current Liabilities of Student Activity Funds  Total Current Liabilities District with Student Activity Funds  Total Liabilities District with Student Activity Funds  Total Liabilities Burrent Activity Funds  Total Liabilities Burrent Activity Funds  Total Liabilities Burrent Activity Funds  Total Liabilities District with Student Activity Funds  Total Liabilities District with Student Activity Funds  Total Liabilities District with Student Acti	26 Intergovernmental Accounts Payable	420			
Contracts Payable 460  Salaries & Benefits Payable 460  Salaries & Benefits Payable 470  Payviol Deacutions & Withholdings 480  Due to Activity Fund of Granizations 1 10 10 10 10 10 10 10 10 10 10 10 10 1	Contracts Payable Salaries, & Benefits Payable Salaries, & Benefits Payable Due to Activity fund Organizations Constitution Labilities Constitution Labilities Down-Treat Luabilities Constitution Labilities Reserved Fund Balance Unreserved Fund Balance For Student Activity Funds Current Labilities For Student Activity Funds Total Student Activity Fund Balance For Student Activity Funds Total Student Activity Fund Balance For Student Activity Funds Total Student Activity Labilities and Fund Balance For Student Activity Funds Total Student Activity Labilities and Fund Balance For Student Activity Funds Total Student Activity Fund Balance For Student Activity Funds Total Student Activity Labilities Balance For Student Activity Funds Total Student Activity Fund Balance For Student Activity Funds Total Student Activity Fund Balance For Student Activity Funds Total Student Activity Fund Balance For Student Activity Funds Total Student Activity Fund Balance For Student Activity Funds Total Student Activity Funds Balance For Student Activity Funds Total Student Activity Funds Balance Botrict With Student Activity Funds Gunsern Labilities District With Student Activity Funds Foral Long-Total Balance Botrict With Student Activity Funds Bearoned Fund Balance District With Student Activity Funds Foral Labilities and Fund Balance Botrict With Student Activity Funds Foral Labilities and Fund Balance Botrict With Student Activity Funds Foral Labilities and Fund Balance Botrict With Student Activity Funds Foral Labilities and Fund Balance Botrict With Student Activity Funds Foral Labilities and Fund	THE REAL PROPERTY AND PERSONS ASSESSED.	430			
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Deferred Revenues & Other Current Liabilities  Due to Activity Fund Organizations  Toward International Control Liabilities  Due to Activity Fund Organizations  Toward Liabilities  Toward Long-Term Dabilities  Reserved Fund Balance Investment in General Toxic Assets  Total Liabilities and Fund Balance Investment in General Ricol Assets  ASSETS / LIABILITIES for Student Activity Funds  ASSETS / LIABILITIES for Student Activity Funds  Total Liabilities and Fund Rasets for Student Activity Funds  ASSETS / LIABILITIES for Student Activity Funds  Total Student Activity Funds Balance for Student Activity Funds  Total ASSETS / LIABILITIES District with Student Activity Funds  Total ASSETS / LIABILITIES District with Student Activity Funds  Total Current Liabilities District with Student Activity Funds  Total Long-Term Liabilities District with Student Activity Funds	Deferred Revenues & Other Current Liabilities  Due to Activity Fund Organizations  Total Current Liabilities  Total Current Liabilities  Total Current Liabilities and Fund Balance  Total Current Liabilities and Fund Balance  Total Current Liabilities and Fund Balance  ASSETS / LIABILITIES for Student Activity Funds  Total Liabilities and Fund Balance  ASSETS / LIABILITIES for Student Activity Funds  Total Current Liabilities Detrict with Student Activity Funds  Total Liabilities and Fund Balance Detrict with Student Activity Funds  Total Liabilities And Funds Balance Detrict with Student Activity Funds  Total Liabilities And Funds Balance Detrict with Student Activity Funds  Total Liabilities And Funds Balance Detrict with Student Activity Funds  Total Liabilities And Funds Balance Detrict with S		480			
Doe to Activity Fund Organizations  Total Current Liabilities  Lowe-TERM LABILITIES (500)  Long-Term Debt Psychologic (Semena, Other)  Loral Current Liabilities  Reserved Fund Balance  Total Long-Term Liabilities  ASSETS (LIABILITIES for Student Activity Funds  Total Long-Term Liabilities and Fund Balance  ASSETS (LIABILITIES for Student Activity Funds  Total Lough Assets (100) for Student Activity Funds  Student Activity Fund Cash and Investments  Total Lough Assets (100) for Student Activity Funds  Total Lough Assets (100) for Student Activity Funds  Total Current Liabilities for Student Activity Funds  Total Current Liabilities (and Funds) Early Funds  Total Current Liabilities (201) For Student Activity Funds  Total Current Liabilities (201) Fundent Activity Funds  Total Current Liabilities (201) District with Student Activity Funds  Total Current Liabilities (2010) District with Student Activity Funds  Total Current Liabilities (2010) District with Student Activity Funds  Total Current Liabilities (2010) District with Student Activity Funds  Total Long-Torm Liabilities (2010) District with Student Activity Funds  Total Current Liabilities (2010) District with Student Activity Funds  Total Current Liabilities (2010) District with Student Activity Funds  Total Current Liabilities (2010) District with Student Activity Funds  Total Current Liabilities (2010) District with Student Activity Funds  Total Current Liabilities (2010) District with Student Activity Funds  Total Current Liabilities (2010) District with Student Activity Funds  Total Current Liabilities (2010) District with Student Activity Funds  Total Current Liabilities (2010) District with Student Activity Funds  Total Current Liabilities (2010) District with Student Activity Funds  Total Current Liabilities (2010) District with Student Activity Funds	Doe to Activity Fund Organizations  Total Current Liabilities  Long-TERM Liabilities  Long-Term Liabilities  Long-Term Liabilities  Reserved Fund Balance  Total Liabilities and Fund Balance  Total Student Activity Fund Cash and Investments  Total Student Activity Fund Cash and Investments  Total Student Activity Fund Cash and Investments  Total Student Activity Fund Balance For Student Activity Funds  Total Student Activity Liabilities and Fund Balance For Student Activity Funds  Total Current Liabilities for Student Activity Funds  Total Current Liabilities for Student Activity Funds  Total Current Liabilities and Fund Balance For Student Activity Funds  Total Current Liabilities Both Cart with Student Activity Funds  Total Current Liabilities District with Student Activity Funds  Total Long-Toral Liabilities District with Student Activity Funds  Total Liabilities and Fund Balance District with Student Activity Funds  Total Liabilities and Fund Balance District with Student Activity Funds  Total Liabilities and Fund Balance District with Student Activity Funds  Total Liabilities and Fund Balance District with Student Activity Funds  Total Liabilities and Fund Balance District with Student Activity Funds  Total Liabilities and Fund Balance District with Student Activity Funds  Total Curren	Deferred Revenues & Other Current Liabilities	490			
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Total ASSETS / LIABILITIES District with Student Activity Funds  Total Corrent Assets District with Student Activity Funds  Total Copieal Assets District with Student Activity Funds  Total Copieal Assets District with Student Activity Funds  Total Current Labilities District with Student Activity Funds  TOTAL Current Labilities District with Student Activity Funds  TOTAL Long-Total Library Library Student Activity Funds  TOTAL Long-Total Library Library Student Activity Funds  Reserved Fund Balance District with Student Activity Funds  TOTAL Reserved Fund Balance District with Student Activity Funds  TOTAL RESERVED FUND STUDENT ACTIVITY FUNDS  TOTAL RESERVED FUNDS  TOTAL RE	Total ASSETS /LIABILITIES District with Student Activity Funds  Total Contral Assets District with Student Activity Funds  Total Current Assets District with Student Activity Funds  CURRENT LIABILITIES (400) Electric with Student Activity Funds  CURRENT LIABILITIES (400) District with Student Activity Funds  Total Current Liabilities District with Student Activity Funds  Total Long-Term Liabilities District with Student Activity Funds  Total Liabilities and Fund Balance District with Student Activity Funds  Total Liabilities and Fund Balance District with Student Activity Funds  Total Liabilities and Fund Balance District with Student Activity Funds  Total Liabilities and Fund Balance District with Student Activity Funds  Total Liabilities and Fund Balance District with Student Activity Funds  Total Liabilities and Fund Balance District with Student Activity Funds  Total Liabilities and Fund Balance District with Student Activity Funds  Total Liabilities and Fund Balance District with Student Activity Funds  Total Liabilities District With Student Activity Funds  Total Liabilities District With Student Activity Funds  Total Liabilities District With Student Activity Funds	Total Student Activity Liabilities and Fund Balance For Student Activity Funds	 !		1	care and control of the control
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Total Current Assets District with Student Activity Funds Total Capital Assets District with Student Activity Funds CURRENT LIABILITIES (ACID) District with Student Activity Funds Total Current Liabilities District with Student Activity Funds Total Long-Term Liabilities District with Student Activity Funds Total Long-Term Liabilities District with Student Activity Funds Reserved Fund Balance District with Student Activity Funds Unreserved Fund Balance District with Student Activity Funds Investment in General Fixed Assets District with Student Activity Funds Investment in General Fixed Assets District with Student Activity Funds	Total Current Assets District with Student Activity Funds  Total Capital Assets District with Student Activity Funds  Total Current Labilities District with Student Activity Funds  Total Current Labilities District with Student Activity Funds  Total Long-TRAN Labilities District with Student Activity Funds  Total Long-Trans Labilities District with Student Activity Funds  Reserved Fund Balance District with Student Activity Funds  Direcserved Fund Balance District with Student Activity Funds  Direcserved Fund Balance District with Student Activity Funds  Total Labilities and Fund Balance District with Student Activity Funds  Total Labilities and Fund Balance District with Student Activity Funds  Total Labilities and Fund Balance District with Student Activity Funds  Total Labilities and Fund Balance District with Student Activity Funds  Total Labilities and Fund Balance District with Student Activity Funds	_	<u>s</u>			- 1
Total Capital Assets District with Student Activity Funds  Total Capital Assets District with Student Activity Funds  Total Current Liabilities District with Student Activity Funds  Total Lour-Total Lour-Total District with Student Activity Funds  Total Lour-Total Lour-Lour-Lour-Total Lour-Total Lour-Lour-Lour-Lour-Lour-Lour-Lour-Lour-	Total Capital Assets District with Student Activity Funds CURRENT LIABILITIES (ADD) District with Student Activity Funds Total Current Liabilities District with Student Activity Funds Total Current Liabilities District with Student Activity Funds Total Lowe-TERM Liabilities District with Student Activity Funds Reserved Fund Balance District with Student Activity Funds Reserved Fund Balance District with Student Activity Funds Reserved Fund Balance District with Student Activity Funds Total Liabilities and Fund Balance District With Student Activity Funds Total Liabilities and Fund Balance District With Student Activity Funds Total Liabilities and Fund Balance District With Student Activity Funds Total Liabilities and Fund Balance District With Student Activity Funds			O		
CURRENT LIABILITIES (SOD) District with Student Activity Funds  CURRENT LIABILITIES (SOO) District with Student Activity Funds  Total Current Liabilities District with Student Activity Funds  Total Long-Term Liabilities District with Student Activity Funds  Reserved Fund Balance District with Student Activity Funds  Proceeds Fund Balance District with Student Activity Funds  Table Control Contro	CURRENT LIBERITIES (ACIO) District with Student Activity Funds  Total Courset Libelities District with Student Activity Funds  Total Courset Libelities District with Student Activity Funds  Total Long-Term Libelities District with Student Activity Funds  Total Long-Term Libelities District with Student Activity Funds  Reserved Fund Balance District with Student Activity Funds  Total Long-Term Libelities District with Student Activity Funds  Total Long-Term Libelities District with Student Activity Funds  Total Long-Term Libelities District with Student Activity Funds  Total Libelities and Fund Balance District with Student Activity Funds  Total Libelities and Fund Balance District with Student Activity Funds  Total Libelities and Fund Balance District with Student Activity Funds  Total Libelities and Fund Balance District with Student Activity Funds	_	-	And the second s	27 253 273	4 962 119
COURRIN LABILITIES (400) District with Student Activity Funds Total Current Labilities District with Student Activity Funds LONG-TERM LABILITIES (500) District with Student Activity Funds LONG-TERM LABILITIES CONTINUE With Student Activity Funds Reserved Fund Balance District with Student Activity Funds Unreserved Fund Balance District with Student Activity Funds Table Continue	Total Current Labilities (201) District with Student Activity Funds Total Current Labilities District with Student Activity Funds Total Long-Tream Labilities (201) District with Student Activity Funds Total Long-Tream Labilities (201) District with Student Activity Funds Reserved Fund Balance District with Student Activity Funds Total Labilities and Fund Balance District with Student Activity Funds Total Labilities and Fund Balance District with Student Activity Funds Total Labilities and Fund Balance District with Student Activity Funds Total Labilities and Fund Balance District with Student Activity Funds Total Labilities and Fund Balance District with Student Activity Funds		-	Maria de Caracteria de Caracte		
Total Current Labilities District with Student Activity Funds  LONG-TERM Labilities District with Student Activity Funds Total Long-Term Labilities District with Student Activity Funds Reserved Fund Balance District with Student Activity Funds Unreserved Fund Balance District with Student Activity Funds Total Long-Term Community Student Activity Funds	Total Current Liabilities District with Student Activity Funds  Total Long-Term Liabilities District with Student Activity Funds  Total Liabilities and Fund Balance District with Student Activity Funds  Total Liabilities and Fund Balance District With Student Activity Funds  Total Liabilities and Fund Balance District With Student Activity Funds  Total Liabilities and Fund Balance District with Student Activity Funds	_		The second secon	The second second	
LONG-TERM LIABILITIES (500) District with Student Activity Funds  Total Long-Term Liabilities District with Student Activity Funds  Total Long-Term Liabilities District with Student Activity Funds  O 1758-273  Investment in General Face Assets District with Student Activity Funds  Total Control of Student Activity Funds  Total Control of Student Activity Funds  Total Control of Student Activity Funds	I LONG-TERM I LABILITIES (500) District with Student Activity Funds  Total Long-Term Labilities District with Student Activity Funds  Reserved Fund Balance District with Student Activity Funds  Total Labilities and Fund Balance District with Student Activity Funds  Total Labilities and Fund Balance District With Student Activity Funds  Total Labilities and Fund Balance District With Student Activity Funds  Total Labilities and Fund Balance District With Student Activity Funds  O 27,253,273	_	!	0		:
Total Long-Term Liabilities District with Student Activity Funds Reserved Fund Balance District with Student Activity Funds 730 0 277,553,273 Investment in General Fixed Assets District with Student Activity Funds	Total Long-Term Liabilities District with Student Activity Funds Reserved Fund Balance District with Student Activity Funds Total Liabilities and Fund Balance District with Student Activity Funds Total Liabilities and Fund Balance District Strict with Student Activity Funds Total Liabilities and Fund Balance District With Student Activity Funds Total Liabilities and Fund Balance District with Student Activity Funds	-				
Reserved Fund Balance District with Student Activity Funds 730 0 27,553,273 Investment in General Fixed Assets District with Student Activity Funds 730 730 730 730 730 730 730 730 730 730	Reserved Fund Balance District with Student Activity Funds 1724 0 10 Unreserved Fund Balance District with Student Activity Funds 1720 0 1725 2723 1726 2725 2725 2725 1726 2725 2725 2725 2725 2725 2725 2725 2	Total Long-Term Liabilities District with Student Activity Funds	· · · ·			4,962,119
Unreserved Fund Balance District with Student Activity Funds 730 0 27,553,273 Investment in General Fixed Assets District with Student Activity Funds	Unreserved Fund Balance District with Student Activity Funds Investment in General Rued Assets District with Student Activity Funds Total Labilities and Fund Balance District with Student Activity Funds  0 27,253,273	Reserved Fund Balance District with Student Activity Funds	714	0		The second secon
Investment in General Fixed Assets District with Student Activity Funds	Investment in General Rived Assets District with Student Activity Funds Total Labilities and Fund Balance District with Student Activity Funds  27,253,273	Horseaved Find Balance District with Student Activity Funds	730	0		
Westner in General Tiked Assets District with the Control of the C	Total Liabilities and Fund Balance District with Student Activity Funds 0 27,253,273	Investment in General Fixed Assets District with Student Activity Funds	J	and the second s	27.253,273	
Tree   Lakelie and Eural Salance District with Student Activity Funds	Total Dabilities and Fund Balance District With Student Activity Fulles	_		(0	27 253.273	4.962.119

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

# BASIC FINANCIAL STATEMENT STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2021

	A	В	၁	Q	Е	Ш	9				7
<u>_</u>			(10)	(20)	(30)	(40)	(05)	(09)	(70)	(80)	(06)
	Description	~~~~		9 continued	*********		Municipal				
0	(Enter Whole Dollars)	Acct #	Educational	Maintenance	Debt Services	Transportation	Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			***	The second secon	The second second second second second			The second second second second			
Т-		1000	3 813 803	622 804	898 77P	739 415	787 152	279 675	CCA CA	100 000	
Т	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	The second secon	0	0	070,070	774(60	150,490	676'60
T	STATE SOURCES	3000	7 168 237	0	C C	210 /83	210	C			. The same is a state of a state
T		4000	2 113 206	0	P		277.03			9	O
. ∞	Total Direct Receipts/Revenues		13,095,246	622,804	977,863	558,898	537,941	328.625	63.47	0	0 59 93
6	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	5,278,591	And the second s		The state of the s	The second secon	The second secon			
10	Total Receipts/Revenues	Annual Property of the Control of th	18,373,837	622,804	977,863	558,898	537,941	328,625	63,422	664,031	59,929
=	DISBURSEMENTS/EXPENDITURES						The state of the s	and the second of the second o	Martin Communication Communica	The second secon	
12	Instruction	1000	7,550,495				151,150		and the state of t	1.914	
13	Support Services	2000	3,454,015	673,756		519,362	298,870	7,399		583.265	66.100
14	Community Services	3000	39,745	0		0	200			0	and the same of th
15	Payments to Other Districts & Governmental Units	4000	601,287	0	0	089'8	18,344	0		0	0
16	Debt Service	2000	0	0	1,035,271	61,321	0			0	0
17	A CONTRACTOR AND A CONT		11,645,542	673,756	1,035,271	589,363	468,564	7,399	Sec. 2023	585,179	66,100
18	Disbursements/Expenditures for "On Behalf" Payments	4180	5,278,591	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		16,924,133	673,756	1,035,271	589,363	468,564	7,399		585,179	66,100
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		1,449,704	(50,952)	(57,408)	(30,465)	72,69	321,226	63,422	78,852	(6,171)
21	OTHER SOURCES/USES OF FUNDS							The same of the sa			
22						***************************************				The second of manufacture of the second of t	and the second s
23	TUNDS					*****					
24	Abolishment of the Working Cash Fund	7110	0				to be a second to the second t	Commission of the company of the com		and the state of t	
25	Abatement of the Working Cash Fund	7110	0	0	0	0	0	0		0	0
56	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0	and the second s	0	To passing the special state of the special state of the special speci	The statement of the st	See Consider the Consideration of the Constitution of the Constitu		
87 8	Iransfer of Interest	7150	)	0	0	<b>D</b>	<b>O</b>	<b>&gt;</b>	0	0	0
R)	I ransfer from Capital Project Fund to Okivi Fund	7160		<b>D</b>		**********	- 	ore possible			
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund			0					***************************************		
	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service	7170			eden eng	. #166					
3	Fund	ALIANCA K		3.	0				******	*******	
32	SALE OF BONDS (7200)		Appeal Commission of the Section of	THE REAL PROPERTY AND ADDRESS OF THE PARTY ADDRESS OF THE PARTY AND ADD							Andreas and the state of the st
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
8	AND THE PROPERTY OF THE PROPER	7220	0	0	0	0	·	0	0	0	0
8	Anne sensor i tribu shadine sheashida sadhidaidhida da ag agrada a ba i talaan jarna anda qa sensor i talaban	/230	0	0	0	0		0	9	0	O
99	Sale or Compensation for Fixed Assets	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400	60 60 00 0		15,781	*******					
88	A Institute of the Laboratory of the Control of the	7500			1,481						
ရှိ (		7100			000,15	*******		****			
94 4	Pay Interest on Kevenue Bonds	7800		I	0		1	0			
± 5	ISBE to an Proceeds	7900	0	0	0	0	0	0			0
1 6	Jassified Elsewhere	7990	0	0	50,454	0	0	0	0	0	0
4	Total Other Sources of Funds		0	0	118,716	0	0	0	0	0	O

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

# BASIC FINANCIAL STATEMENT STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2021

L	A	8	S	a	Е	L	9	I		-	7
~			101	100	100	1401	2 (2)	100		7	2
-	Description		3	3	G.	(o <del>t</del> )	(30)	(ng)	3	(80)	(06)
- 2	lars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
45	OTHER USES OF FUNDS (8000)		The particular of the particular control of	The second secon	And the state of t	To get the statement of the sequence of the statement of	the following on the second problem.			energy control of the second	The second designation of the second
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)				*********		to take - w				
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110			******		ans who		0		
48		8120			in toe Wal				0		
49	-	8130	0	0	4,	0	·			÷	
20	Transfer of interest	8140	0	0	0	0	0	. 0		0	
21	Transfer from Capital Project Fund to O&M Fund	8150	bu		The state of the s	material recommendation and comments are comments and		0		The same of the sa	
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160			****						The second section of the second seco
3	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service				***************************************		مدن دادد	and the same of the			O
53	Fund 5	8170	de de or e e					en gran,			
54	Taxes Pledged to Pay Principal on Capital Leases	8410	15,781	0				0			0
22	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				manufacture of the control of the co			
26		8430	0	0							
22	Leases	8440	0	0				O CONTRACTOR OF THE PARTY OF TH			
28	Taxes Pledged to Pay Interest on Capital Leases	8510	1,481	0	*******			U			
29	t on Capital Leases	8520	0	0			*****	U	* ***		
09	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				Company of the Compan			
61	Leases	8540	0	0				0			
62		8610	0	O The second sec		,		And the second of the second o			
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0	ere a						
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	51,000							
99	Taxes Piedged to Pay Interest on Revenue Bonds	8710	0	0					•		
29	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0		. •					
89	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
2	Taxes Transferred to Pay for Capital Projects	8810	0	0				-			
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0		٠					
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	O southern contract of the con	200	THE TEXT CONTRACTOR STATES AND ADDRESS AND	Confidence of the second second of the second secon	Committee or committee of the committee			
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0	ARPER I PROPERTY AND THE PROPERTY CONTRIBUTIONS AND THE PROPERTY AND THE P		0
75	Other Uses Not Classified Elsewhere	0668	0	0	0	0	0	0	0	0	0
9/	Total Other Uses of Funds		17,262	51,000	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		(17,262)	(51,000)	118,716	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)		1 432 442	(101 952)	61 308	(30.465)	728 69	301 105	63 472	79 957	1001 3)
2 6	Expenditures/unsummental properties and united united to the control of the contr	3	2,17,77,7	(3000000	000,000	(00,00)	10000	077/77	771,00	200,01	(6,1,4)
2 8	Fund Balances without Student Activity Funds - July 1, 2020		8,855,476	1,640,318	2,256,593	613,493	408,932	556,655	2,200,114	762,847	179,324
8 2	Citief Citatiges III ruitu balairtes - III classes (Vetreases) (Vesuine & territe)  Find Reference without Student Arthire Finds - Inna 30, 2021	and the second	10 287 918	1 538 366	2 317 901	583 038	908 87A	877 881	2 262 526	241 600	172 152
. 88	with the second of the second	Section of the last of the las	Section of the sectio	Section of the sectio	Section of the sectio	ample and a second continued to the second continued t	The state of the s	一年の一年の一年の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の	Control of the San Andrews and	The second secon	

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

# BASIC FINANCIAL STATEMENT STATEMENT OF REVENUES RECEIVEDIREVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2021

L	A	В	S	D	Ш	L	9	H	_	ſ	7
L			(10)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)
<u></u>				Operations &			Municipal			ı	Fire Prevention &
2	(Enter Whole Dollars)	Acct #	Educational	Maintenance	Dept services	Iransportation	Ketirement/Social	Capital Projects	Working Cash	T o I	Safety
85	Student Activity Fund Balance - July 1, 2020	; ;	182,131	The second secon						The second secon	
86	86 RECEIPTS/REVENUES-Student Activity Funds		distance of the Colonian designation of the Colonian desig					-			
87	Total Student Activity Direct Receipts/Revenues	1799	184,297								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	3 Total Student Activity Disbursements/Expenditures	1999	147,246								
90			37,051								
9	Student Activity Fund Balance - June 30, 2021		219,182								
22 60	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	3,998,100	622,804	977,863	239,415	487,152	328,625	63,422	664,031	59,929
92	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	des () de de cicle este accesso y para distributor de para para de combinado de com	0	0			The second secon	
96	STATE SOURCES	3000	7,168,237	0	0	319,483	316	0	0	0	0
97	FEDERAL SOURCES	4000	2,113,206	0	0	0	50,473	0	0	0	0
98	Total Direct Receipts/Revenues		13,279,543	622,804	977,863	558,898	537,941	328,625	63,422	664,031	59,929
66	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	5,278,591	0	0	0	0	0		0	0
100	Total Receipts/Revenues		18,558,134	622,804	698,776	558,898	537,941	328,625	63,422	664,031	59,929
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)	age.	minus feries inspires	And the second wide and the second se	and the first of the following the second that the second the seco	The state of the s	Property of the first of the control		The same of the sa	To the control of the	
10,7	102 Instruction	1000	7,697,741	Commence of the control of the contr			151,150	and the second state of th		The same of the sa	The same with the same and the
19	103 Support Services	2000	3,454,015	673,756		519,362	298,870	7,399		583,265	66,100
107	104 Community Services	3000	39,745	0		0	200	The contract of the contract o		•	
10,	105 Payments to Other Districts & Governmental Units	4000	601,287	0	0	8,680	18,344	0		0	O
100	106 Debt Service	2000	0	0	1,035,271	61,321	0			0	0
107	Total Direct Disbursements/Expenditures		11,792,788	673,756	1,035,271	589,363	468,564	7,399		585,179	66,100
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	5,278,591	0	0	0	0	0		0	0
109	ł		17,071,379	673,756	1,035,271	589,363	468,564	7,399		585,179	66,100
110	Excess of Direct Receipts/Revenues		1,486,755	(50,952)	(57,408)	(30,465)	775,69	321,226	63,422	78,852	(6,171)
1	111 OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)	I mare and		The country of the second development with the country of the coun	to enthalphonously a control operator to the control of the control of	The state of the s	The state of the s				
112	E				. 1	(			(		
113		إلسه	0	0	118,716	0	0	0	0	O	0
114	OTHER USES OF FUNDS (8000)		Herr season		raennee			100 - Janes			·
115	Total Other Uses of Fund		17,262	51,000	0	<b>0</b>	0	0	0	0	0
116	Total Other Sources/Uses of		(17,262)	(51,000)	118,716	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2021		10,507,100	1,538,366	2,317,901	583,028	478,309	877,881	2,263,536	841,699	173,153

## Page 10

⊼ (96)

## STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2021

	C	2	)				,			>	1
-			(10)	(20)	(30)	(40)	(50)	(09)	(20)	(80)	(06)
(	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/ Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
7	The second secon						Security				•
က	RCES (1000)	1114	A CONTRACTOR OF THE PARTY OF TH	2 complete the second of the complete to the c	Kongress, sage once on the constant		The second secon			and the first date and an exercise to take a strong could be required.	
4	ATION AGENCY	1100	A THE PARTY OF THE PROPERTY OF THE PARTY OF			-		To the security of the second	Personal and the second of the	taglis y de speciesque i un que emple proprie sempre partir e se republican page	the transport with more than the second seco
2	Designated Purposes Levies (1110-1120)	1	3,034,508	100,265	688,954	238,000	188,579	0	59,499	659,610	59,499
9	and an annual management and a second to a second s	1130	59,848	0							
7		1140	47,251	0	***	0	0	0			
00	The state of the s	1150	n dec	The same of the sa	The second of the second secon		279,739	Action or the second of the se			-
ဘ :	Surposes Levy	1160	Company of the Control of the Contro	<b>O</b>	9			0			
9	reference i	1170	0	Process in the substance of the substanc	And the second s	ere eres in the second	de marie es de ser estados es describer es describer es de se de s	reflection terms of tracely another present properties com-	de la constante de la constant		Character Space Control of the Contr
7	and the second s	1190	0 2777		0	0	0	O Interest	0	0	0
7	vied By District		3,141,607	TOO'CEC	456,934 4	738,000			864,85	019,859	59,499
13	PAYMENTS IN LIEU OF TAXES	1200			-	***	Non-the commence to our commence and		A		- Philadellia de Madellada, e de este estado
14	Mobile Home Privilege Tax	1210	3,341	633	733	253	498	0	63	701	63
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes	1230	378,331	0	0	0	17,334	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
78	Total Payments in Lieu of Taxes	****	381,672	£ £ 5	733	253	17,832	O	29	701	63
19		1300								٠	-
20	Regular - Tuition from Pupils or Parents (in State)	1311	19,578	•							
21		1312	0		Access o				No.		
22	Regular - Tuition from Other Sources (In State)	1313	0					***************************************			
23	ate)	1314	0								-
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0	•							
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26		1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								10.
53	CTE - Tuition from Other Districts (In State)	1332	0						•		
8	A CANADA	1333	0				******			*	
33	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0			A- 145					
္ဌ	Special Ed - Tuition from Other Districts (In State)	1342	0			C 40.00 - 20					*********
34	Special Ed - Tuition from Other Sources (In State)	1343	. 0								***********
35	State)	1344	0								,
36	(e)	1351	0								
37	man man para yang mendendendah dan para yang menganan menganan menganan menganan kenangan para perangan peranga	1352	0								
88	and the second s	1353	0						ē		
စ္က	n from Other Sources (Out of State)	1354	0 10 578								
₽											· · · · ·
4		1400			1.						
42	(5)	1411									
43	The containing property and the containing the cont	1412				0					-
4	en principal de la material de service : - entre mandré de la lectric : a antidament not de los	1413									
45	ktate)	1415				0					
8	THE PROPERTY AND A COMMENTAL PROPERTY AND A PROPERTY AND A PARTY A	1416				O memory control and control a					
47	(e)	1471				0					-
48	And the second s	1422				0				4	
49	To design a complete complete and property and an extension of the contract of	1423									
20	ut of State)	1424					*	* .	***		
2	(0)	1431			7	0					
25		1432				0	•	٠			
23	CTE - Transp Fees from Other sources (In State)	2244									
	Delate Dete: 10/E/2021				•						

## Page 11

## STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2021

<b>~</b>
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Page

Company   Comp		Д	ď	C	_	Ц	Ц.	Ü	Н	_	_	7
Control   Description (fine three bolds)   Control   C	~			(10)	(20)	(30)	(40)	(05)	(60)	102)	(08)	(06)
Continue that the continue t		Docemption research of selection			Outstine 0	2		Municipal		: : : :	(00)	(oc)
Control of the cont	0		Acct #	Educational	Maintenance	Debt Services		Retirement/Social		Working Cash	Tort	Fire Prevention & Safety
Social Content and the street in the stree	54	CTE - Transp Fees from Other Sources (Out of State)	1434		and about the self-trained for the self-trained	***************************************	0	Second		7		
Secretary   Control of the party of the pa	55	Special Ed - Transp Fees from Pupils or Parents (in State)	1441			desegnar.	0					
Secretary control of the control o	26	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
4 cold   1 cold   2	27	Special Ed - Transp Fees from Other Sources (In State)	1443			<b>.</b>	O					
Act   Property   Pro	28	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0	1000				
Application   Processing   Pr	29	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
As all three for the conditional control of the	9	Adult - Transp Fees from Other Districts (In State)	1452				0					
Any or compared to the control of a big   Assistance	9	Adult - Transp Fees from Other Sources (In State)	1453				0					, eq
Part	62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
Particular transference   Particular trans	63					L	0				t s	Kristan (184
classic consensions   250   257	_	においては、このでは、このでは、おいないです。 ままませい はっぱん はない こうない こうしょう しょうしょう しょうしょく しょくしょく しょくしょくしょく しょくしょく しょく				5	Appear of the same and the same				**	· ·
Continue to the characteristic state of the characterist	_	Interest on investments	1510	19 787	3.040	680	1 162	1 000	1 077	***************************************	FOL F	-
19   19   19   19   19   19   19   19	3	Gain or loss on Sala of Investments	1520	0	0			12274	1/0/1	3,86	TO./T	**
State of the content of the conten	67	Total Estinas on Invastments	ļ	19 782	3.040	680	1162	1,000	1701			
Section of the following control of the foll	_		2000	and the second s		The second of th	TOTE		T 10'T	Process of the navaganta seems of a	A constitution of the cons	
See to triple of each see to compare the see to com		And the second s	Togo									
Sea to the first of Core (Describe & Install)  Sea to the first of Core	69	Sales to Pupils - Lunch	1611	3,977				· · · · · · · · · · · · · · · · · · ·				-
Sint to Palicia A facility of Conference & Investor 1999  Oper Track Conference & Investor 1999	2	Sales to Pupils - Breakfast	1612	269			***************************************				dence o	
Seate to fully Cost Describe & Inmiled         Seate to Author	7	Sales to Pupils - A la Carte	1613	36,719		****						
State to studie the family   1879   6,488	72	1 to the strong and analysis of the strong analysis of the strong analysis of the strong analysis of the strong and analysis of the strong and analysis of the strong analysis of the strong analysis of the strong and analysis of the strong analysis of the str	1614	347	. Transition	•						
Other Food Service (Escoles & Essential)   1899   1731   1899   1731   1899   1731   1899   1731   1899   1731   1899   1731   1899   1731   1899   1731   1899   1731   1899   1731   1899   1731	73	The second design of the second secon	1620	6,498								
Total broad Services   2700   07,510   0   0   0   0   0   0   0   0   0	74	and the control of th	1690	0		****						
Description of Activative Mode         1700         0           Adminisors - Marked Streams         1710         0         0           Adminisors - Marked Streams         1710         0         0           Clear Description of Activative Marked Streams         1710         0         0           Clear Description Streams (Particular & Immun)         1710         0         0         0           Clear Description Streams (Particular & Immun)         1710         0         0         0           Total Description Streams (Particular & Immun)         1710         0         0         0           Total Description Streams (Particular & Immun)         1710         0         0         0           Total Description (Particular & Immun)         1710         0         0         0           TOTAL DESCRIPTION (Particular & Immun)         1710         0         0         0           TOTAL DESCRIPTION (PARTICULAR & Immun)         1710         0         0         0           TOTAL DESCRIPTION (PARTICULAR Expense)         1710         0         0         0           Reserve Additional Contraction (Particular & Immun)         1710         0         0         0           Seless - Credital Streams (Particular & Immun)         1710         0	7			47,810	****	e e e e e e e e e e e e e e e e e e e						
Activation of the parties & tentral)   1711   0   0   0   0   0   0   0   0   0	~~~		1700	San.	***							
Provide State   Provide Stat	_		1711	c		- 6						
A secretary Control Database & Tentrols  120	` F		11,11	D	0							
Part	0 6	ssions - Uther (Describe & Itemize)	1713	0	0							
Control Store St	2 2	AND THE PROPERTY OF A SECURIOR STREET, CONTRACTOR OF THE PROPERTY OF THE PROPE	07/7	0	0							
Other Desired Region Feature (1990) State (1990)         Office Interview (1990)	8 8		1/30	0 0				•				
State   Control Extended National Review   Contro	ō	The second secon	7/7		0							-
Total Destrict/School Adulty Income (without Student Activity Funds)         1842,27         0           Total Destrict/School Adulty Income (without Student Activity Funds)         1842,27         0           PENTIOOK INCOME         18.11         156,100         18.12         18.13           Remails: Summer School Textbools         18.12         1.0         1.0         1.0         1.0           Remails: Summer School Textbools         18.12         0         0         0         0         0           Sales: Adult/Conforming Education Textbools         18.22         0         0         0         0         0           Sales: Adult/Conforming Education Textbools         18.22         0         0         0         0         0           Sales: Adult/Conforming Education Textbools         18.22         0         0         0         0         0           Sales: Adult/Conforming Education Textbools         18.22         0         0         0         0         0           Sales: Adult/Conforming Education Textbools         18.22         0         0         0         0         0         0           OTHER REPORTS         18.22         18.22         9.000         0         0         0         0         0	82	TV - PECHANIAN ILIAN BRUDANIAN - MENDINE PROPERTY	1799	184,297								
Trace District/Shool Activity income (with Suddent Activity Famab)    Part   Pa	83	Total District/School Activity Income (without Student Activity Funds)		0	0		· · · · · · · · · · · · · · · · · · ·					
Parabolic House   Parabolic	8	An and well-assessed by the believe of the Contraction of the Contract		184,297	*******	- 1 1005	~~~					
Rentals - Regular Tentatools         3811         156,104           Rentals - Signific Tentatools         1831         0           Rentals - Cultural State of Leader Tentatools         1832         0           Rentals - Cultural State of Leader Tentatools         1822         0           Siles - Policy Controlling Education Tentatools         1822         0           Sales - Activi Controlling Education Tentatools         1820         0           Sales - Activi Controlling Education Tentatools         1820         0           One In Equation Equation Tentatools         1820         0         0         0           One In Equation Equation In Tental Education Equation Tental Education Tental Tental Education Tental T	_		1800			~ ~						
Remais - Charlot Expensive School Technology Remais - Summer School Technology Remais - Summer School Technology Remais - Charlot Remais - Cha	86	The designation of the design that the second of the design that the second of the sec	1811	16,104			***************************************					
Remails - Adult/Continuing Education Textbooks         1813         41,893         Remails - Adult/Continuing Education Textbook         1819         41,893           Remails - Other (Describe & Itemites)         1822         0 <t< td=""><th>24</th><td>TO THE REAL PROPERTY OF THE PR</td><td>1812</td><td>0</td><td></td><td></td><td>s - corae</td><td></td><td></td><td></td><td></td><td></td></t<>	24	TO THE REAL PROPERTY OF THE PR	1812	0			s - corae					
Remarks - Other (Describe & termical)         1813         41,593           Sales - Sequent Textbooks         1822         0           Sales - Sequent Textbooks         1823         0           Sales - Sequent Textbooks         1829         0           Sales - Other (Describe & Leanites)         1829         0           Onstate Revenue Robin Local Council Sources         1930         8,256         9,000           Rentals         1930         6,613         15,000         0         0         0         0           Contributions and Donations from Private Sources         1590         0         0         0         0         0         0         0           Contributions and Donations from Private Sources         1590         37,172         0         0         0         0         0         0         0           Refund of Prior Vess's Expenditures         1590         25,870         0         0         0         0         0         0         0           Private Sources         1580         5,90         <	ă		1813	0								
Sales - Regular Tectrooks         1322         0           Sales - Saler Regular Tectrooks         1323         0           Sales - Saler Regular Tectrooks         1323         0           Sales - Chard Control (Decretine & Itemnical)         1329         0           Chebra (Describe & Itemnical)         1320         57/397           Other (Describe & Itemnical)         1320         67/619         0           Off the Technol Income         1310         8/256         9/000         0         0         0           On the Income         1310         8/256         9/000         0         0         0         0         0           Revisite Brounded Online Districts         1320         67/619         1350         0         0         0         0         0           Payments of Suprisus Moneys from IT Polaricts         1340         37/172         0         0         0         0         0         0           Payments Countracts         1340         5,440         0         0         0         0         0         0           Powers Education Free Traction Free Tra	3 8	AND ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERT	1819	41 893	m-x							~~
Sales - Cuture (School Textbooks)         1822         0           Sales - Chart (Controlled Sales - Chart (Describe & Hamitee)         1823         0           Sales - Chart (Describe & Learning)         1829         0           Sales - Chart (Describe & Learning)         1829         0           Sales - Chart (Describe & Learning)         1820         0           Sales - Chart (Describe & Learning)         1820         0           Chart (Describe & Learning)         1830         257,597           Total Textbook (Income & Learning)         1830         67,618         15,000         0	000	Annual Contraction of the Contra	1821	CCO'T+		M <sub>in</sub> -age ha						
Sales - Authoritosis Sales - Sales	3	enderstates of the second of t	1022	0								e exerci
Sales - Chart (Describe & Hamite)         1329         0           Cother (Describe & Hamite)         1390         0           Other REVENUE READ (LOCALI SOURCES)         1320         67,619         15,000           OTHER REVENUE REVENUE READ (LOCALI SOURCES)         1320         67,619         15,000         0	n 8	en personal de la companya del companya del companya de la companya del la companya de la compan	1823				Paris -4					
Other Expectation (Vescribe & Hemics)         1800         0	3 8	11 IEALDOONS	1879			95	· · · · · · · · · · · · · · · · · · ·	. ***				
Total Technolius at National Properties   1900	3 2	e describing and an experience of the contract	1890		*****			-46"				
OTHER REVENUE FROM LOCAL SOURCES         1300         Acron 100         Acron 1	t d	The second secon	}	57 997		÷ *******	v de vo	-1-9				
OTHER REVENUE FROM LOCAL SOURCES         Jacoba         8,256         9,000         0 </td <th><math>\overline{}</math></th> <td></td> <td>0000</td> <td>Service and the service and th</td> <td></td> <td>the enthance of</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	$\overline{}$		0000	Service and the service and th		the enthance of						
Rentals         State         9,000         0	_	A STATE OF THE PARTY OF THE PAR	7200			ne non grag	~~~			•		
Contributions and Donations From Private Sources         1920         67,619         15,000         0	97		1910	8,256	9,000		-		And the state of t	San		
Impact Fees from Municipal or County Governments         1930         0         0         0         0         0         0           Services Provided Other Districts         1940         37,172         0	86		1920	67,619	15,000	0	0	0	0	0	0	0
Refund of Prior learly Expenditures         1940         0	66		1930		0	0	0	0	0	0	0	0
Refund of Prior Years' Expenditures         1950         37,172         0 <th>100</th> <td>enderde de de la companya del companya del companya de la companya del la companya de la company</td> <td>1940</td> <td>0</td> <td>0</td> <td></td> <td>0</td> <td></td> <td></td> <td></td> <td></td> <td>THE PARTY AND THE PARTY AND TH</td>	100	enderde de de la companya del companya del companya de la companya del la companya de la company	1940	0	0		0					THE PARTY AND TH
Payments of Surplus Moneys from TIF Districts         1960         25,870         0	101		1950	37,172	0	0	0	0	0		2,019	0
Drivers' Education Fees         1970         5,940         0 <th< td=""><th>102</th><td></td><td>1960</td><td>25,870</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></th<>	102		1960	25,870	0	0	0	0	0	0	0	0
Proceeds from Vendors' Contracts         0         0         0         0         0         0           School Facility Occupation Tax Proceeds         327,554         0         0         0         0	103	And the second s	1970	5,940								The second secon
School Facility Occupation Tax Proceeds Printed Date: 10/5/2021	104	referencemental communication of the communication	1980	0	0	0	0	0	0	0	0	0
Printed Date: 10/5/2021	105	- Constitution of the Cons	1983			287,496			327,554	diam.		
		Printed Date: 10/5/2021						,				

## STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2021

	A	В	O	D	В	ш	9	I	_	7	7
_			(10)	(20)	(30)	(40)	(20)	(09)	(0.0)	(08)	(06)
-	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
100	Darman from Other Dictrire	1991		0	0	0	yerminy	0	de la companya de la		
107		1992	0	A service control of the service of	The second secon		The second secon	The complete area on the contract of the contr			More and
108		1993	0	0	0	0	0	0		0	The contract of the contract o
109		1999	200	130	0	0	0	0	0	0	0
110	1 1		145,357	24,130	287,496	0	0	327,554	0	2,019	
<u></u>	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	3,813,803	622,804	977,863	239,415	487,152	328,625	63,422	664,031	59,929
110	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	3 998 100						the control of the co	A Control of the Cont	A 1.15. Mary months again.
-	FLOW-THROUGH RECEIPTS/REVENUES FROM			THE PARTY AND THE PROPERTY AND THE PARTY AND	Company of the Compan	A THE STATE OF THE	Annual Colores Services		A State State of the Conception (Market )	and the state of t	The state of the s
113	ONE DISTRICT TO ANOTHER DISTRICT (2000)	100000000000000000000000000000000000000	Control of the C	a contract their section of contract ( ) and parameters of section	•	The state of the s	and the second of the second o				
114		2100	0	0		0	0				
115	. 7	2200	0	0	er er ler	0	0				
116		2300	0	0	*****	0	0				* 4000
	lotal Flow-In	2007		Control of the Contro			To obtain the special section of the sec		The second second	Marine Company	A section of the sect
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)		and the second s			The second	3	:			
119	119 UNRESTRICTED GRANTS-IN-AID (3001-3099)							***			
120	Evidence Based Funding Formula (Section 18-8.15)	3001	6,885,289	0	0	0	0	0		0	0
121	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
122	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	O	O	O		0	0
124	Total Unrestricted Grants-In-Aid		6,885,289	O	O	0				O	C
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)				*****						
126	SPECIAL EDUCATION		THE PARTY OF THE P		:	And the control of th					
127	Special Education - Private Facility Tuition	3100	154,870			0			.000.4		
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	0	Transplantenden sidde transplanten sidden		0					200.000
129	Special Education - Personnel	3110	0	0		0			*****		
130	Special Education - Orphanage - Individual	3120	64,320		* 1.00	0			**********		
131	Special Education - Orphanage - Summer Individual	5150	0						or 6-444		
132	Special Education - Summer School	3199	0	0		0	-				
134	Special Educator: - Outer (pescribe & refines)		219,190	0		0					
135	1			The state of the s					t (dhuatur		
136	CTE - Technical Education - Tech Prep	3200	0	0			0				
137	CTE - Secondary Program Improvement (CTEI)	3220	27,604	0	. 9.0		316		- 19		
138	CTE - WECEP	3225	0	0	****	- web	0				
139	CTE - Agriculture Education	3235	2,796	0	*	·····	0				
140	CTE - Instructor Practicum	3240	0	0			0				
141	CTE - Student Organizations	3270	0	0		·	0				
142	CTE - Other (Describe & Itemize)	3299	0 207.00	0			316				
143	11		30,400	To the state of th			TO THE REAL PROPERTY OF THE PARTY OF THE PAR				
144	BILINGUAL EDUCATION		The second secon	•				****			
145	Bilingual Ed - Downstate - TPI and TBE	3305	O		***		0				
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				,				
147	Total Bilingual Ed		0			**	D				

## STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2021

	A	B	S	٥	Ш	ш	9	I		_	7
-			(10)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations &	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention &
7					The same of the sa		Security				Jaicty
148	_ :	3360	2,454	And the state of t			Sugar company special security and security secu				per trage
149	School Breakfast Initiative	3365	0	0			O				
150	Driver Education	3370	12,290	0	The second secon		**************************************			amenators	the second section of the sect
151	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	O	
152	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
153	TRANSPORTATION								The state of the s		1
154	Transportation - Regular and Vocational	3500	0	0		215,263	0				****
155	1	3510	0	-		104,220	And the second s				******
156	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
157	Total Transportation		0	0		319,483	0				
158	Learning Improvement - Change Grants	3610	0	The statement of the st							~ 4
159		3660	0	0		0	0				*******
160	Truant Alternative/Optional Education	3692	0	and the same of the Administration of the Ad		0	0				
161	Early Childhood - Block Grant	3705	0	0		0	0				
162	Chicago General Education Block Grant	3766	0	0	U	0	0		-		were e
163		3767	0	0		0	0				**
164		3775	0	0	0	0	0	O			0
165	:	3780	0	0	0	0	0	0			0
166	!"	3815	0	and the second desired to the second desired	and the same of th	0		and the same of th	.,		Management of the control of the con
167	Extended Learning Opportunities - Summer Bridges	3825	0		1,	0		The second direct section and the second			
168	Infrastructure Improvements - Planning/Construction	3920		0	l e			0	-		
169	, .	3925	To a constitution of the second second	0	A desired to the second of the	To be a return admitted frames would code to compare any	:	0			0
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	18,614	0	0	0	0	0	0	0	0
171	Total Restricted Grants-In-Aid		282,948	0	0	319,483	316	0	0	0	0
172	Total Receipts from State Sources	3000	7,168,237	0	0	319,483	316	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)									Application of the country of the co	
174	172 UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)			. 200-00							
175	Federal Impact Aid	4001	0	0	0	0		0	0	0	0
		4009	The second secon	ted for a real managery temperatures and eath action in the contract of the co	A STATE OF THE PARTY OF T		The second secon		many of it is the distribution of the court	A CONTRACTOR OF	
176			0	0	0	0	0	0	0 0		0 (
13	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt	and the second second	0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)				orner en	******			••••		•
179	Head Start	4045	0		-/ row	· · · · · · · · · · · · · · · · · · ·	!				~~~
180	Construction (Impact Aid)	4050	0	0				0			
181	MAGNET	4060	0	0		0	0	0			- erryck-men ywe'i abboryce i pibligianhaganwol digionale)
	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe &	4090					1	1	***************************************		,
182			0	0		0	0	0	. 15 194		0 (
183	Total Restricted Grants-in-Aid Received Directly from Federal Govt		0	O	II.	0	O	O			0
ž	ш				***************************************	******		en out toutour	*****		
185	TITLE V			en 11 eus	renegation	*******			The sale of the sa		
188	,	4100	0	0	i	0	. 0	* xx			
187	Title V. Dictrict Projects	4105	0	0		0	0				
2	ונופ ז - חומנוירו בו הלפרוי										

## Page 14

## STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2021

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	V	۵	ر	-	ш						
7		2	015	200	(30)	(40)	) <u>[</u>	(60)	102	(08)	٧ (١٥٥)
			(07)	(04)		2	Municipal	/001	(0.7)	(00)	(ne)
7	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
188	Title V - Rural Education Initiative (REI)	4107	6,456			0	0				
189	Title V - Other (Describe & Itemize)	4199	0	0	merinde des	0	0			*****	
190	- 33		6,456		esp #4.	0	0			New York	de conscione
191	- !		emilian quanti reprincipajang finanges (mi no no no no no		- mt dv -						
192		4200	0				0			tuence of	
193		4210	0			and the	0				•
194		4215	0				0	******			
2 2	School Breakfast Program	4220	0		. 60,		0	, 190 ··· ·	٠	er tuninge	
197	Child and Adult Care Food Program	4223	TRC,4CC		yek belgij d			**********			
108		4240	0		te noje spen					www.ng	~ ~ ~
199		4299	14.878			·	0				
200	Total Food Service		569,469			, luc upu	0				
201	TITLE!	The state of the s	The state of the s		***	·	To the country and the country				
202	Title I - Low Income	4300	512.039	0	e basas	0	3 575				
203		4305	0	0	******	0	ì.				
204		4340	O descriptions of the descriptions		~~~	0	0			10 day 20 day	
205	Title I - Other (Describe & Itemize)	4399	0	0	-tre-		One of the contract of the con			rador desc	No. April
206		-	512,039			0	3,575			~~~	** 40 % 40
207	NI TLIL	and a second second		The state of the s	de se cons	The state of the s	and the same of th				No.
208	Title IV - Student Support & Academic Enrichment Grant	4400	14,745	0	******	0	0			rapodjent	the straight and
209		4421	0	0	*******						Salter a
210		4499	0	0	اسمعه	0	0		***	***	
211	Total Title IV		14,745	0		0	. 0				-4.00 %
212	FEDERAL - SPECIAL EDUCATION	000 M									
213	Fed - Spec Education - Preschool Flow-Through	4600	10,740	0	l.	0	1,520				
214	ary '	4605	0	0		0	0				******
215	**************************************	4620	316,514	0	in	0	44,808	C.			· · · · ·
216	p	4625	254,051	0		0	0				
217	paragraphis paragraphis control on the second control of t	4630	0	0		0	O THE RESIDENCE OF THE PARTY OF				te menos
218	sr (Describe & Itemize)	4699	0	0	er-len	0	0				
218	Total Federal - Special Education		CUC,18C		ll.	And the control of th	40,520				
220	And the state of t	-		The box of the second state of the second se	* *** - * ***** *	. J.					
221	de	4770	25,218	0	n e session.		40				
223	CTE - Other (Describe & Itemize)	4/99	25.218	0	tidos menosos		40		**		
224		4810	0	0			0	***			
225	-Education Stabilization	4850	0	0	0	0	0	0		0	0
226	The second secon	4851	0	0		0	0		ore Joy		
227	the control of the co	4852	0	0	0	O	O CONTRACTOR OF THE PARTY OF TH	0	· needono	0.	0 (
228	en e	4853	O	0	0	0	0	0 0		0	0 0
222	And the second section of the second	4624	0	0	0 0	0	0	0	·•••••••••••••••••••••••••••••••••••••	0	0
737	AKKA - IIIE I - SCHOOL HIJDEOVETHEIL (SECHOLI 19038)	4856		0	0	0	0			O	0
230	and interior, dispers. The second sec	4857	0	0	0	0	0	0		0	0
233	TO THE RESIDENCE AND ADDRESS OF THE PARTY OF	4860	0	0	0	0	0	0		0	0
234	tive	4861	0	0	0	0	0	0	L	0	0
235	ARRA - McKinney - Vento Homeless Education	4862	0	0	-	0	0		9		
236	oment Assistance	4863	0	0				-	۰		To be the second
237	AND	4864	0	0	0	0	0	0		0	0
238	enteringen-tassinatussipularuspularuspularuspularuspularuspularuspularuspularuspularuspularuspularuspularuspul	4865	0	0	0	0 0	0 0	0	k	0	0 0
239	Qualified Zone Academy Bond Tax Credits	4000	0	5	ò	P	Ď	õ			

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

## STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2021

	A	В	С	D	E	F	9	I	-	٦	Х
-			(10)	(20)	(30)	(40)	(20)	(09)	(02)	(80)	(06)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations &	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	: to :	Fire Prevention &
2				Maintenance			Security		Similar districts		Safety
240	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	
241	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	
242	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0	~~~	0	
243	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0	******		
244	Other ARRA Funds - If	4871	0	0	0	0	0	0			
245	Other ARRA Funds - III	4872	0	0	0	0	0	O			
246	Other ARRA Funds - IV	4873	0	0	0	0	0	0			
247	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	
248	ARRA - Early Childhood	4875	0	0	0	0	O	. 0	-3		,
249	Other ARRA Funds VII	4876	0	0	0	0	0	. 0	ai teran	0	
250	Other ARRA Funds VIII	4877	0	0	0	0	0	0	n-honese	0	0 0
251	Other ARRA Funds IX	4878	0	0	0	0	0	0	~~~~		
252	Other ARRA Funds X	4879	0	0	0	0	0	0	olo -co	0	
253	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0	i en	0	
254	Total Stimulus Programs	*****	0	0	0	0	0	0	de	0	
255	Race to the Top Program	4901	The second secon		And the state of t			The state of the s	dus.	and the second s	The second secon
256	Race to the Top - Preschool Expansion Grant	4902	The state of the s						-ten-violent		
257	Title III - Immigrant Education Program (IEP)	4905	0		il	0	0		in in		Acr 140 ye
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	0		UI	0	0				of direct
259	McKinney Education for Homeless Children	4920	0	0	Juan.	0	0		··· .		- oder velerar
260	Title II - Eisenhower Professional Development Formula	4930	0	0	Jam.i	0	0				
261	Title II - Teacher Quality	4932	81,641	0		0	530				
262	Federal Charter Schools	4960	0	0	1	0	0				
263	State Assessment Grants	4981	0	0	ll	0	0				
264	Grant for State Assessments and Related Activities	4982	0	0		0	O				
265	Medicaid Matching Funds - Administrative Outreach	4991	66,685	0	Inni	0					
266	Medicaid Matching Funds - Fee-for-Service Program	4992	33,344	0	L	0	0				
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	222,304	0		0	0	0			0
268	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		2,113,206	0	0	0	50,473	. 0		0	0
269	Total Receipts/Revenues from Federal Sources	4000	2,113,206	0	0	0	50,473	0	o	0	0
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		13,095,246	622,804	977,863	558,898	537,941	328,625	63,422	664,031	59,929
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		13,279,543	622,804	977,863	558,898	537,941	328,625	63,422	664,031	59,929

Page 16

24,844 169,347 Capi 2,4844 169,347 (1,570 9,152 9,153	1	A	В	С	D	E	ш	9	エ	_	f _	×	L
Description which believe wh	-			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
Designation of the property	c	Description (Enter Whole Dollars)	# thut	Salaries		Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
Particle	٠ الا	termination of the Antonio Market of the Ant	Í	A ALLEN TO THE PROPERTY OF THE				*				-	
Particular control c	4	INSTRUCTION (ED)	1000	Total Control of the			***************************************	***	The second secon				FOREST CO. L. ACID MERCALPHICAL CONTRACTOR
Fig. 1 (1) (1) (1) (1) (1) (1) (1) (1) (1) (	5	The contraction of the contracti	1100	3,475,989	934,808	24,844	169,347	2,638	0	0	0	4,607,626	4,792,459
Proceeding and proceding and	Θ	Tuition Payment to Charter Schools	1115									0	0
Section Control Cont	<u>`</u>	Pre-K Programs	1125	190		0	0	0	0	0	0	193	1,865
Application of partners   15   15   15   15   15   15   15   1	×Ι	Special Education Programs (Functions 1200-1220)		808,239	-	699,75	4,635	00000	0	0 0	0 (	1,030,132	1,119,127
Authorized particular of the	ع الا	and an apply of a complete contains the description of the St. (Fig. 1)	1250	317 016	118 630	1 800	9,759	005,2	O PROPERTY AND DESCRIPTION OF THE PROPERTY OF		0	787'6/	92,708
Autocontion between begans   120   221,220   215,220	:1=	and the same of th	1275	0	0	0	0	0	0		0 0	0	118,664
Continue to the part	15	THE RESIDENCE OF THE PROPERTY	1300	0	0	0	0	0	0	0	0	0	0
State Stat	13	And the second s	1400	288,107	68,164	1,000	15,550	1,883	0	0	0	374,704	401,299
Contained benefit be	14	tendentation of entire tendentation and entire to contract the contract to the	1500	183,993	11,941	29,961	14,587	10,330	3,267		0	254,079	324,637
Description registered   1992   1992   1992   1993   199	13	The second secon	1600	21,137	2,631	0	0	0	0	0	0	23,768	32,728
Particular Statistics of Particular Statisti	위:	enterpresentation of the control of	1650	0	0	0	- 13	0	0	0	0	0	0
The state of Control Marches         100         500         6         200         100         200         200         100         200         100 </td <td>1,</td> <td>Driver's Education Programs</td> <td>9 6</td> <td>50,092</td> <td>15,337</td> <td>1,705</td> <td>1,389</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>68,523</td> <td>67,968</td>	1,	Driver's Education Programs	9 6	50,092	15,337	1,705	1,389	0	0	0	0	68,523	67,968
Part	익	bilingual Programs	2000	700 CC	730 3	D C		0	0		0 0	0	0 (6
Section of controls and section	2 2	OBIGINS	010	100,42	100	>	>	) 				20,041	707'T7
Seek of the close for special of the close of special of the close of the	3 6	And the state of t	911				krek ve		2 120			0 1730	030.2
Pre-conting continue between 1511 111 111 111 111 111 111 111 111 1	1/5		912					***************************************	635 478			625,478	000,523
Pacial Conjugational Programs From From From From From From From From	3 6	the state of the s	913						0	- Care -	-0.0000	074,000	000'770
Participation   Participatio	112		1914				004e-1		0			0	0
Chapter   Chap	1/2		915						0	e toons		0	0
Intercaction programs - Front Library   1572   15	31%	And the second s	916						0		******	0	0
Parameter   Para	312	and described to the description of the party of the part	917		g (e- 100)			*****	0		odenno.	0	0
Control Expension Programe Promise Libration         1939         Promise School Programe Promise Libration         1930         Promise School Programe Promise Libration         1930         Promise School Programe Promise Libration         1930         19	18	de de la constantación de	918						0		oga coccil	0	0
Control Propriet Purpose   Control Purpose   C	29	Management of the first of the	919					l	and the second s		·	0	0
Particular Protein P	30	To the state of th	920				~		0			0	0
Consistent exercises a construction of state of the state of	31		921						0		era. via	0	0
Control Institution Services         2.225.810         1.326.811         1.11,579         2.17,529         1.7,151         4.7,1246         0         7.550.741         8           Total Institution of Verbins State Active Funds)         200         5.225.810         1.356.811         111,579         2.17,521         2.7,121         7.550.741         8           Support services         200         5.225.810         1.356.811         111,579         2.17,523         0         0         0         7.550.741         8           Support services         210         2.225.810         1.356.811         111,579         2.07,73         0	32		922						0			0	8,000
Total interruction of without Student Activity Fundaj         1000         5,225,810         1,139 /1,139	33	the second second desire the second s	666	010 200 2	1 22 041	111 070	017 070	17151	147,246		0	147,246	251,453
State   Color   Colo	2 L	Total Instruction " (without Student Activity Funds)	000	016,577	1,230,011	111 979	979 717	17 151	788 061	0		7 697 741	8 285 367
Support Services - Publish Services         200         0	ဂ္ဂ	Total Instruction (with Student Activity Funds)		010,C27,C		3 0 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	777177	TOTAL		a principle such this super high and distance there.	- Maria Str.	The second secon	000000000000000000000000000000000000000
Support Sexuces - Purils         Support Sexuces - Purils         Support Sexuces - Purils         Support Sexuces - Purils         Support Sexuces - Sexual Work Sexues         Support S	38	SUPPORT SERVICES (ED)	000	novice :				15.1114			tite - rig	er wy e	
Attended by Services 2330 230 2330 0 0 0 0 0 0 0 0 0 0 0 0 0	37				mark species of the second sec		Variable Control of Street Street	The same of the sa	The second secon	er in erwert a manipus or i terretary and terretary the description development of the second de	Appendix and a supply-read of presentation prior or ment	MANY COST IN COSTAN THE AN EXPLORE VALLED WHERE THE AND AN EXPLORED VALLED	- H SERVICE AND ADDRESS OF PROPERTY OF
Continuous describes   Continuous Services	8	And considered and department of the special state	110	0	0	00000	0	0 0	0 0	5 0	0	200031	0 0 191
Health Services         2.130         4/122         1/120	စ္ကု	entre	120	112,716	095,82	18,508			3/1		) C	106,090	104 717
Pysithologies Services         2.10         0 <td>위;</td> <td>Administration (CA) Children (CA) Children (CA) Children (CA)</td> <td>3 5</td> <td>47,122</td> <td>7,788</td> <td>2/C/CT</td> <td>-</td> <td>0</td> <td>O C</td> <td>0 0</td> <td>0 0</td> <td>TOL'SS</td> <td>77,757</td>	위;	Administration (CA) Children (CA) Children (CA) Children (CA)	3 5	47,122	7,788	2/C/CT	-	0	O C	0 0	0 0	TOL'SS	77,757
Other Support Services - Pupils Operande & Itemize)         12,810         119         0         3,432         0         0         0         15,561         2           Total Support Services - Pupils         2100         172,648         37,297         32,080         33,498         0         0         0         0         275,669         2           Support Services - Pupils         2200         204,974         12,611         75,515         0         0         0         0         0         0         6,5134         1           Improvement of Instruction Services         2220         204,974         41,452         105,057         260,635         26,522         0         0         0         0         6,532,700         0	15	And the second s	150	0	0	0	0	0	0	0	0	0	0
Support Services - Pupils         2100         177,548         37,297         33,498         0         146         0         0         275,669           Support Services - Pupils         2210         3,008         12,611         75,513         0         0         0         0         0         275,669           Support Services - MISTBUCTIONAL STAFF         2220         204,974         41,452         110,507         266,655         26,582         0         0         0         0         0         0         638,700           Assessment of Instruction Services - Contraction	43		190	12,810	119	0	3,432	0	0	0	0	16,361	18,468
Suppoper Services         2210         8,008         12,611         75,515         0	44		18	172,648	37,297	32,080	33,498	0	146	0	0	275,669	284,271
mprovement of Instruction Services         2210         8,008         12,611         75,515         0         0         0         0         0         96,134           Education In Media Services         2220         224,974         41,452         105,057         260,635         26,582         0         0         0         0         683,700           Assessment & Testing         2230         281,102         72,433         211,711         266,735         26,582         0         0         0         0         0         683,737           Support Services reservated in the control of Education Services         2330         7,357         2,580         14,465         5,111         0         4,286         0         0         0         0         88,8,533           Special reservation Services         2330         122,446         23,727         19,624         1,446         0	15	-					S. S		**************************************	and promote design and the property of the second s	and the second of the second o	And the second section of the sectio	A commission of the control of the c
Educational Media Services         2230         204,974         41,452         105,057         266,655         26,582         0         0         0         638,700           Assessment & Testing         2230         68110         18,360         31,139         6,100         0         0         0         0         123,779           Total Support Services - Instructional Staff         220         281,102         72,423         21,1711         266,735         26,582         0         0         0         0         858,553         3           Support SERVICES - GENERAL ADMINISTRATION         2330         7,357         2,550         14,463         5,111         0         4,286         0         0         33,807         0         168,377           Special Area Administration Services         2330         0	46	Improvement of Instruction Services	210	8,008	12,611	75,515	0	0	0	0	0	96,134	108,379
Assessment & Testing         Assessment & Testing         5.100         6.100         0         0         123,779	47	and the state of t	220	204,974	41,452	105,057	260,635	26,582	0	0	0	638,700	767,258
Total Support Services - Instructional Staff         2200         281,102         72,433         211,111         2bb,/352         2b,/352         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         33,807         20,230         14,468         5,111         0         4,286         0         0         33,807         0         168,377         0         168,377         0         168,377         0         168,377         0         168,377         0	48	management of the control of the con	230	68,120	18,360	31,139	6,100	0	0	0	0	123,719	138,756
Support Services - General Administration         2330         7357         2590         14463         5,111         0         4,286         0         0         33,807           Board of Education Services         2320         122,446         23,727         19,624         1,446         0         1,134         0         0         168,377           Special Area Administration Services         2336         0 <t< td=""><td>9</td><td>generative in and the last state of the property and the state of the</td><td>200</td><td>281,102</td><td>72,423</td><td>211,711</td><td>266,735</td><td>78,582</td><td>0</td><td>0</td><td></td><td>555,555</td><td>1,014,595</td></t<>	9	generative in and the last state of the property and the state of the	200	281,102	72,423	211,711	266,735	78,582	0	0		555,555	1,014,595
Board of Education Services   2310   7,337   2,590   14,463   5,111   0   4,286   0   0   33,807	20	SUPPORT SERVICES - GENERAL ADMINISTRATION					Name of the Party	ACTION AND ASSESSMENT OF THE PROPERTY OF THE P	Andreas de la companya de la company	-			The section of the se
Executive Administration Services         2320         122 446         23,727         19,624         1,446         0         1,134         0         0         0         156,317           Special Area Administration Services         2365         2365         2365         0	51	And the second s	310	7,357	2,590	14,463	5,111	0	4,286	0	0	33,807	49,919
Special Area Administration         2330         129,184         0         129,184         0         120,184         0         120,184         0	N		320	122,446	23,727	19,624	1,446	0	1,134	a 0	<b>5</b> 6	1/5,201	276'0/1
Total Support Services   2364   20   26,517   34,087   6,557   0   5,420   0   202,184	ကြ		330	0	0	0	0	0	<b>a</b>	2	<b>D</b>	<b>o</b>	<u> </u>
Total Support Services - General Administration         2300         129,803         26,317         34,087         6,557         0         5,420         0         0         202,184           Support SERVICES - SCHOOL ADMINISTRATION	15	Tort Immunity Services	65 65	*********		********			1	and 2 who is not an included whether the sale of the form of the sale of the s		0	0
SUPPORT SERVICES - SCHOOL ADMINISTRATION	15	Total Support Services - General Administration	8	129,803	26,317	34,087	6,557	0	5,420	0	0	202,184	226,837
	9	37			Action representation and the second					m 78° bre	de vine		

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

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-	<b>A</b>	<u>B</u>	ပ	D (300)	П 2002	7 (1001)	D 202	H (865)	1005	1000	7	4
-	Description (Enter Whole Dollars)	Funct	v,	(200) Employee Benefits	Purchased	Supplies &	(500) Capital Outlay	(evu) Other Objects	(700) Non-Capitalized	(800) Termination	(900) Total	Budget
2	Office of the Principal Services	2410	499.305	95.473	<b>Services</b> 32.356	Materials 1,435		1818	Equipment	Benefits	620.387	650 000
58		2490	0	0	0	0	0	0	0	0	(oc/oco	0
59	: # 1 1	2400	499,305	95,473	32,356	1,435	O	1,818	0	0	630,387	650,039
8					Auditoria - Alberto Servici di C. Arter capitalmente	-	And the state of t	And the second section of the second section of the second section of the second section secti		The state of the s		
<u>φ</u>	Direction of Business Support Services	2510	150 030	31 860	0 250	3 161	0 0	0	0	0	0	0
3 6	Operation & Maintenance of Plant Services	2540	402.050	38.099	0000	256 758		Ť.		0	23,252	253,606
8 2	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	4/7/10/
99	Food Services	2560	271,504	37,886	12,603	210,584	15,000	0	0	0	547,577	692,958
99		2570	0	0	0	3,467	0	0	0	0	3,467	16,000
ò	Total Support Services - Business	2500	885,128	10/,854	56,953	472,970	15,000	445	O	0	1,480,810	1,743,838
89	SUPPORT SERVICES - CENTRAL		See on our take an or to the confidence of the	The same and the s	The second consequence of the second control	region and the second s	ted the last to the contract of the property of the property of the contract o	Antonio cantina processo se asiglamentam implementas.		The second secon		
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
2 2	Planning, Research, Development, & Evaluation Services	2620	0	0	275	0	0	0	0	0	275	300
- 52	Intofficiation Services	2640	0 0	0	2 187			- C	0 0	0	0	0
7 5	Data Proposcing Services	2660	0 0	0 0	7 800	0		0 0	) C		787'5	4,700
74	Total Support Services - Central	2600	00	0	5,800	0 0	00	0 0	0.0	O C	2,800	3,000
75	Other Sunner Services (Describe & Hemite)	2900	0	0	0	0	0	150 }		C	150	9000
9/	Total Support Services	2000	1,910,446	339,364	373,449	781,195	41,582	976,7	0	0	3.454.015	3.928.143
т-	COMMINITY SERVICES (ED)	3000	14.003	4.856	463	19.897	526		0	O.	39 725	56.750
_	~~~	4000	The second secon	The second secon			The second second second				The state of the s	00000
_										* dr.	900 Au	
ල :	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)			I.	The state of the s		į	The state of the s		normalis e		
8	Payments for Regular Programs	4110			1,219			0		e vedag	1,219	55,400
8 6	Payments for Special Education Programs	4120			553,230			0		e de la companya de	553,230	565,000
8 8	Payments for Adult/Continuing Education Programs	4140						0 130			2 120	0 00
ું હ	Payments for Community College Programs	4170			0		-	00777	nila rea	***************************************	0.051,2	2,000
55.	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0		••••	0	***	estes,	0.0	0 0
8	Total Payments to Other Govt Units (in-State)	4100			554,449		1	2,130	-	nineron, an	556,579	622,400
87	Payments for Regular Programs - Tuttion	4210		regard .	The state of the s		J	405	P. 071.44	19 September 20	405	2,500
88	Payments for Special Education Programs - Tuition	4220						0			0	0
88	Payments for Adult/Continuing Education Programs - Tuition	4230				e igen		0		en el	0	0
8	Payments for CTE Programs - Tuition	4240				Tender 1	Land	22,811			22,811	29,000
91	Payments for Community College Programs - Tuition	4270				900		21,492	****	ئانى سى	21,492	40,000
95	Payments for Other Programs - Tuition	4280						0	**********		0	0 (
83	Other Payments to In-State Govt Units	4290					1	0			0	0
94	Total Payments to Other Govt Units -Tuition (In State)	4200						44,708		<b>ى</b> ڭ. يىند	44,708	71,500
92	Payments for Regular Programs - Transfers	4310				ing at al	1	0	Mar		0	0
96	Payments for Special Education Programs - Transfers	4320					<sup>!</sup> .	0		لئيس	0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330						0		i)	0	0
86	Payments for CTE Programs - Transfers	4340					. 1.	0		il.	0	0 (
66	Payments for Community College Program - Transfers	4370						0		.1	0	<b>)</b>
100	Payments for Other Programs - Transfers	4380			The state of the s		- 24	0		بدا بسا د د	0	9
101	Other Payments to In-State Govt Units - Transfers	4390	•		0			0		ل <i>ل</i>	0	5
102	Total Payments to Other Govt Units -Transfers (In-State)	4300		ī!	0		፣	0		II.	0	0
103	Payments to Other Govt Units (Out-of-State)	4400			0		***	0	de verra		0	0 20 20
104	Total Payments to Other Govt Units	4000		<i>1</i> 5	554,449			46,838			601,287	008,880
105 p		2000								er e Compa	-	
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		٠				!			1	and the state of t	
107	Tax Anticipation Warrants	5110						0		1	0	0 (
9	Tax Anticipation Notes	5120						0	*****		0	5 6
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	2130									0	

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

L	A	8	0	٥	ш	ш	9	I		-	×	-
<b>~</b>		13	(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
	Description (Enter Whole Dollars)	Funct	Salaries	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
7		#	******		Services	Materials			Equipment	Benefits	5	nager
170	. !	5140		*	redgija i ver Para	Med Const. or		0			0	1
112	Uther interest on Short-term Debt	2130		90.		41		0			0	
113	3.	2200	A 67 - 1	ger en y			i/	0 0		· · · · · · · · · · · · · · · · · · ·		
114	Total Debt Services	2000	199031-089	to Proceed				0			0	0
115	8	9009	t get en with				aliente a	The same of the sa			And the second s	To the parameters of the same
7			040		(70	000000000000000000000000000000000000000	CLC CL	The state of the s	The state of the s			
116	11	The second secon	7,150,259	1,681,031	1,040,340	1,019,021	59,259	695,632	0	0	11,645,542	12,712,707
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)	~~~~	7,150,259	1,681,031	1,040,340	1,019,021	59,259	842,878	0	0	11,792,788	12,964,160
	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		A contract contract of the con	The second secon	the de-		The second second second		the same of the same and the sa	The state of the s		A community of the comm
118									**************************************	adina	1,449,704	100006-0
,		with										
13	Student A		and the second s	the section of the se	CONTRACT TO MESSAGE CONTRACTOR OF THE PART	MARKET CO. C. C. S. S. S. C.	and the manufacture of the continues of the continues	Wilder		P. S. Life and the Management of the same	1,486,755	The cite of the state of the st
121	20 - OPERATIONS & MAINTENANCE FUND (08		がある。 では、 では、 では、 では、 では、 では、 では、 では、	京 一		不知是我的 医神经病的 医多种性病	- (数)	アース 一般の	であるというできる。 「日本のでは、日本ので	の の の の の の の の の の の の の の の の の の の		The Section of the Se
155	SHIPPORT SE	2000	Albania de maior de manos de marco de la composição de la	A Transport of the Control of the Co	mental and the state of the sta	Commercial designation of the commer	And the control of th	The state of the s	And the second s	A STATE OF THE SECTION OF THE SECTIO		
100	S Haild - SHOWERS TAUGELS					- 00 - 00 - 00	Me i gori	The real real	ek grape e e			
25.5	Control of the contro	2100		The second secon				Section ( ) and ( ) an				
10,	Culer Support Services - Lupius (Luric, 2100 Describe A. Icanica)		)   	2			•	)	2		D	5
000	SOFT OR JENVICES - DOSINESS	. 0+10		The section of the se			-	-	-			The state of the s
9	Direction of Business Support Services	0162	0	0	0	0	0	0	0	0	A CONTRACTOR OF THE PARTY OF TH	0
127	Facilities Acquisition & Construction Services	2530	0	0	5,142	0	59,665	0	0	0		68,766
128	Operation & Maintenance of Plant Services	2540	91,144	13,146	146,455	87,285	2/5,709	210	0	0	608,94	791,667
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	- Anna Anna Anna Anna Anna Anna Anna Ann	0
130	Food Services	2560					0		0	to the designation of the second second second second second second	0	0
131	Total Support Services - Business	2500	91,144	13,145	151,597	82,285	335,374	1017		0	6/3,756	860,433
132	Other Support Services (Describe & Itemize)	2000	91.144	13.146	151.597	82.285	335.374	210	0	0	0 673.756	860.433
	CONTRACTOR STATE OF THE STATE O	3000	-	0	0	C	0	0		0	•	
	COMMISSION I SERVICES (COMM)	4000	)			)	) 		)		The state of the s	)
130	PATMENTS TO OTHER GOLD (NICTATE)		1 silves			****	-				- interne	
137	Payments for Regular Programs	4110	of a significan		And the first of the contract	er producer		man - carrier spragary description	***************************************		0	0
138	Payments for Special Education Programs	4120	000-1		0	*		0	Merens I	~ ~~~	0	0
139	Payments for CTE Programs	4140			0	P. A. wileson	:	0			0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	***	are.	0			0	, Mr. v. ····		0	14,435
141	Total Payments to Other Govt. Units (In-State)	4100		i	0	reti for a		0	ne nedi nu	-se Stani		14,435
142	Payments to Other Govt. Units (Out of State)  Total Dayments to Other Govt Triffs	4000			0	in, - viller ee	ned more	0	n 46 996 - 100	ere design	0	14,435
	DEBT SERVICES (O&M.)	2000			Marie Commission of the Commis			Management of the section of the sec	Magazia inga	alber or se	The second secon	
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT				i de estados a	erene v		glean (year	de Transce	لی بسیوه		
146	Tax Anticipation Warrants	5110			56e) -	00 1 <b>%</b> 10 <b>%</b>		0		er verien	0	0
147	Tax Anticipation Notes	5120				-		0		orde.	0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0	· · · · · · · · · · · · · · · · · · ·	***************************************	0	0 0
149	State Aid Anticipation Certificates	5140					·	0			O	:
150	Other Interest on Short-Term Debt (Describe & Itemize)	5100						0 0			0	0
5 5	A Committee of the Comm	5200					J	0			0	0
153	The state of the s	2000					il il.	0	)*************************************		0	0
	The second of th	0009	Andrew Salari and Control of the Con		100	0000	, ALC 300		-		237 672	0 0 1 1 0
155	Total Direct Disbursements/Expenditures		91,144	15,140	760'TCT	C07'70	925,574	077			067,670	000/+/0
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures									*	(20,252):	

Page 19

L	*	c	(				(					
7	C		0015	1000	(300)	1007	5 60	1003	10027	1000	Y S	7
1	Description Fater Whole Dollars	teij	(oor)	(2007)	Purchased	Crimpline 9.	fooel	(nna)	(700) Non Controlled	(800)	(2006)	
7	·	#	Salaries	Employee Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
158	30 - DEBT SERVICES (DS)			· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·			なるとは、「大のなる」というでは、	· · · · · · · · · · · · · · · · · · ·	では あい 春江 有事を記	1000年の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の	
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000	-		14-97-1				The state of the s	Anna Markamattika en aktivas ette og til sam de sam		and the second s
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)	-										
9	Payments for Regular Programs	4110	No dec			· · · •						0
163		4150							.000.000			0
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			-	<b>5</b> C
165	DEBT SERVICES (DS)	2000				ngeda, , s	egilen, and	The same of the sa	e** 60***			O CONTRACTOR CONTRACTOR
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT			Keen naga		***			des automos		duetor.	
167	7 Tax Anticipation Warrants	5110					eta espei	0			0	0
168		5120			***			0			0	0
103		5130	este e una	* 000000	F. C. W.	4.00		0	hor ce		0	0
1/2	Other Interest on Short-Term Deht (Describe & Itemize)	2150		era va vedg	Secretaria	- 400, - 1		0			0	0
172		218	vag. a		er General	er regjene	•	0 0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	184.	V	900490			0			0	0
1	THE PARTY CANCELLOS AND CANCEL	5300			. 640	en and a	······································	53,490	norman g		53,490	54,010
	JIPAL ON LONG-TERM DEB!				TO THE ORDER	or a second				-		
174	(Lease/Purchase Principal Retired)		*******		Province or a constitution of the second or a second			980,781	····		980,781	979.000
175	DEBT SERVICES - OTHER (Describe & Itemize)	2400			0	- ners	÷••••••••	1,000			1.000	1 000
176	Total Debt Services	2000			0		i	1,035,271			1,035,271	1,034,010
177	PROVISION FOR CONTINGENCIES (DS)	0009	er ig				المن عاماً	The second control of	***			0
178	. 1				0	n + 4900	tue.il	1,035,271		***************************************	1,035,271	1,034,010
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	Account to the same of the sam		Productive or to depth to make the state of	The second secon		T. v. and				(57,408)	
5 5	TO TRANSPORTATION CITY (AT)			The second secon	Section of the sectio			And the second s				
5	achtas racastis		Section of the second section of the section of the second section of the s	Annual term of the contract of	The second secon		The second secon	Section of the sectio		Section 1	and the first of the second se	The second second
107	SUPPLIES (17)	7		4 Anna			e 1994-199		agen (seagen)			
100	SOFTON SEAVICES - FORISE	3100		-	-			-	and the state of t	And the second s	Conference of Computer Cyan property on Annual Conference of Conference	
0 0	Other Support Services - Pupils (Func. 2130 Describe & Reffilze)	7100	<b>D</b>	D. Salahar Samurananan Maria	<b>3</b>	0	0		0	0	0	0
000	SULTORI SERVICES - BUSINESS	7.03.0	400	170.00	700 01	000.00	000				THE COLOR OF THE CONTRACTOR STREET, SECTION AND	The second of th
187	Pupil Transportation Services Other Suncer Confide & Namine)	2550	352,409	13,651	58,006	069'68	5,538	89	0 0	0 0	519,362	619,444
188	Total Support Services	2000	352,409	13,651	58,006	069'68	5,538	89	0	0	519,362	619,444
189	COMMUNITY SERVICES (TR)	3000	0	0	0	0	o	0	0	0	0	0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000		7						:	The same of the sa	
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		M had age.		********	er fire a sec .	e e e e e		ego	* * ***	en ve	
192	Payments for Regular Programs	4110		***************************************	O			0		أسسا	0	0
193		4120		1	0			0	******	tene de	0	0
194	ing Education Programs	4130			0	our i gra	www.ndyw.	0	000	****	0	0
195		4140		<u> </u>	8,680		ered no.	0 0	di errora		8,680	8,700
197	Payments for Community College Programs Other Payments to In-State Govt. Units (Describe & Itemize)	41/0			0	*****		0 0	are no est	. i	0 0	<b>D</b> C
198		4100			8,680	·*************************************		0		•	8,680	8,700
199		4400			0			0		i,	0	0
200	Total Payments to Other Govt Units	4000			8,680			O CONTROL OF THE PARTY OF THE P			8,680	8,700
201		2000				***************************************						
202	ON SHORT-TERM DEBT	* H Madesage				derete and			turin e nigo			
203	INTERPORTED TRANSPORTED TO THE PROPERTY OF THE	5110					1	0			0	0
204 205	Tax Anticipation Notes  Correct Description Real Tax Anticipation Notes	5120				eren de vision	ĺ	0 0			0	0 0
206	A STATE OF THE STA	5140				Strong a		0 0		J.,	0	
207	t (Describe & Itemize)	5150			-	emperor o		0	ange inn in	dence	0	0
	Print Date: 10/5/2021											

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

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208				-	_	1	<u>.</u>	I	_	_	7	_
208			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	1
208	Description (Enter Whole Dollars)	Funct Sal	s	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
I	Total Debt Services - Interest On Short-Term Debt	5100			Sal Vices	Materials		0	rdnibment	peneits	0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5200 5300	eterostor saka	e te estate de la constante de				2,751			2,751	2,751
210			is the section of		Allen engelden		nga ngan	58,570			58,570	58,570
211	HER (Describe & Itemize)	5400					· · · · · · · · · · · · · · · · · · ·	0			0	0
213 6	Total Debt Services PROVISION FOR CONTINGENCIES (TR)	2000	-	En sientkeneiter			energia en	T75/T9		an socio	61,321	61,321
			352,409	13,651	66,686	89,690	5,538	61,389	0	0	589,363	689,465
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	-								}	(30,465)	cher i cherich Verica de
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)		Marie Control of Control		and the second s		And the second s					
218 11	INSTRUCTION (MR/SS)	1000		7	And the second of the second o	Andrew Commission and the property of the commission of the commis	The state of the s	The state of the s	We should little a good 11 to 10 March 1 March 1 (ph. m. v 1 Inc. m. var.	a forther years — managing agreement more		The second of the second of the second
219	51	1100		70,877	- ******* <i>661</i>		50 · · · ·				70,877	76,217
2270	Pre-K Programs Special Education Programs (Functions 1200-1220)	1125		53.928	erne in		**************************************	***************************************	- 100		53 020	0 27 0 40
222	The state of the s	1225		769	inger indext-w		control control				1697	3,036
223		1250		10,444			· ************************************	. And the figure			10,444	10,699
225	Remedial and Supplemental Programs - Pre-K	12/5		0				-6.0 (2.0)			0	0
226	TO COMMUNICATION OF THE PROPERTY BENEVIAL PROPERTY OF THE PROP	1400		4,019	****			*****			4,019	4,743
227		1500	1.	6,199	****						6,199	6,785
228	rograms	1600		466	- dedication						466	754
230	Onlea Programs  Driver's Education Programs	1700	:	721	ente encor			er remese e	~ *** ***		721	782
231		1800		0	4000			186 S 1966	de soule de		0	0
232		1900		3,724	*******				teelt to room		3,724	2,674
200	Otal Instruction	2000	Ĭ					***************************************	er a compression of			000,004
						nuel Ma		·			C. Abertual	
386	Vices	2110	Appropriate	0					Te (2006		0	0
237	SA	2120	gamen .	1,667	nika			e de cerco r	denne in c		1,667	1,738
238	And the second s	2130		9,329			Charles	dia enve	- Newdon and N	- vodos	9,329	10,401
239	Psychological Services  Sneach Pathnian & Audinian Services	2140		0				un garn	* 1000000		0	0 0
241	e & Itemize)	2190		1,002		- Mercus					1,002	2,178
242		2100		11,998			- specialization	. 900-1-06			11,998	14,317
243	L STAFF	*	approved to	Anaphylian Carrier (1), and a figure		. ** ***				- evel-	to the deliveration of the second sec	· · · · · · · · · · · · · · · · · · ·
244	Services	2210		114		-edit ben. Je.	- eya , Salata e			residence o	23.331	27.585
245	Assessment & Testing	2230		1,006		· · · · · · · · · · · · · · · · · · ·		******	enado i ne	otor mi	1,006	886
	s - Instructional Staff	2200	1 10	24,451			t i roman			ense milit e	24,451	28,776
248	SUPPORT SERVICES - GENERAL ADMINISTRATION			a contract of the second		***************************************	erritor •	** **	e en agus s	No. of	Managaria - Ingura i Program (1900) del mandigation del como Media del Program	the contract of the semigraph of the semigraph
249	Board of Education Services	2310		1,770		***************************************			, a contrag	nae nijiy	1,770	1,491
250	Executive Administration Services	2320	-	3,831	es tre co	Per central	*** 9000. W	e sancian	tref to the	o-each.	3,831	3,586
251	Special Area Administration Services	2330		0		fr-fragence	*****		Some gara	Ju	0	0
252		B	!	O			. Services	in the second of	- 17-18-16-4		0	0
253	Risk Management and Claims Services Payments 2365	 		5 601		w 19.33	ggiocon, po			er elemen	5.601	5.077
i,	Total Support Services - General Administration ci ippopt GENVICES - SCHOOL ADMINISTRATION			The state of the s		1666 m.) (mag	**********	14 Televides	TOR SCHOOL	, ili	ert'	The state of the s
256	Office of the Principal Services			32,102			Made on a	The second	ke mengan		32,102	35,954
	Administration (Describe & Itemize)		Į į	0		- pearly a	e regional de la		Monday Jung	iornal <sub>e</sub>	0	0
728	Total Support Services - School Administration		10	32,102		Process and	e de sacere de	Minute Control		Arranda de	32,102	35,954
259	SUPPORT SERVICES - BUSINESS						***					

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

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<b>~</b>			(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)	
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
260	Direction of Business Support Services	2510		0					:	2 -	0	0
261	Fiscal Services	2520		30,778			a made can				30,778	34,783
263		2540		93,821	and in the		encouler o		edia so. se		93,821	93,075
264	Pupil Transportation Services	2550		59,773	erene estad		n sekus su m		era decida e		59,773	61,185
7,02	Food Services	2570		40,240	ean ven	5 7940	* Shekaran				0+6,04	0,74
267	Total Support Services - Business	2500		224,718	e de en e	upper					224,718	236,089
268	ł											
269		2610		0		- come to	· roo vida				0	0 0
271	Information Services	2630		. 0						•	0	0 0
272	Staff Services	2640		0	- 100mun - 1						0	0
273	Data Processing Services	2660		0					المارية		0	0,0
275	Total Support Services - Central	2900		0	W. 1. 100		1		engelina e		) C	0 0
276	Total Support Services	2000		298,870							298,870	320,213
277	<u>, 8</u>	3000		200			na ugruj		ang in maga		200	211
278		4000		The second secon		~~~	**********					
270		4110		The state of the s								0
280		4120		18,344		*******	arr #Mason	1			18,344	17,000
281		4140		0		- in subtr	TO OTHERWOOD				0	0
282	Total Payments to Other Govt Units	4000		18,344							18,344	17,000
283	DEBT SERVICES (MR/SS)	2000					ent seek e				**************************************	
284	- 1	- always						de la constante de la constant			The state of the s	Compression of special control of the control of th
285	Tax Anticipation Warrants	5110				w - 1000u u	mul	0			0	0 0
286	Tax Anticipation Notes	5130				roeni filo		0			0	0
788	Corporate Personal Frob. nepr. 1ax Annuchaton Noces	5140						0			0	0
289	Other (Describe & Itemize)	5150						0			0	0 (
290	Total Debt Services - Interest	2000					maile.	0	-			0 (
	PROVISION FOR CONTINGENCIES (MR/SS)	0009									768 564	500 962
292	- 11			400,004		- chrispe		The second control of			775 69	-
293 44 44	Excess (Deficiency) of Receipts/Revenues Over Disbursement:	The term of the sales and the sales are the	A company of the company and an expensive state of the company of	more as a second or consider the second of the	the same of the sa							Mary and the second of the sec
295	60 - CAPITAL PROJECTS (CP)	-			And the control of th	The second secon			A Company of the Comp		The second secon	
296	SUPPORT SERVICES (CP)	2000		· •	-106933.3	a and the fig						
297	SUPPORT SERVICES - BUSINESS				er er eller er en	Commission of the Strategy controlled the Commission of the Commis			The second secon			CL v L
298	Facilities Acquisition and Construction Services	2530	0	0	0	0	7,399	0 0	0	<b>D</b>	665'/	0,450
299 300	Other Support Services (Describe & Itemize)	<b>2000</b>	0 0	0	0	0	668'2	0	0 0	0	7,399	7,450
	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000	The state of the s				Andrewson	Date to a construction of the second of the				
						· contract				. rando	And the second s	
303	Payments to Regular Programs (In-State)	4110			) a vigino y angua manana mananana					James Re	0	0 (
304	Payments for Special Education Programs	4120		1	0			0				0 0
302	Payments for CTE Programs	4140			0			0			O	0
307	3	4000		emus e	0	and the second	ئائ <sup>ا</sup>	0		ourself.	0	0
	PROVISION FOR CONTINGENCIES (S&C/CI)	0009			the state of the s		The second secon	And the second of the second o	Annual representations and representations of the second			0
309		-	0	0	0	O	7,399	0	0	0	7,399	7,450
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	1	-			the set of	A provider to the provided of the control of the co	-		American Company of the Company of t	321,226	According to the second
ر ا	TO STATE OF THE PROPERTY OF TH	1	The second second	The second secon		A STATE OF			The second secon	The second secon		
312	/U = WURNING CAST (18%)											

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

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-	.,	3	(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)	1
N	Description (Enter Whole Dollars)	Funct	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
313	80 - TORT FUND (TF)	- []. - [].										
	INSTRUCTION (TF)	1000										
		1100		1,284						The state of the s	1,284	1,300
317		1115	enginematering garage control teachers ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) (		- manadelelipselecture yellowers	Among the Association Constitution of the Cons	The second secon	e apidope de primer primer de propieste per constituir que constituir de		po 1800. Tradaming pip department and republic popular designal page.	0	0
010		1125	Annual State of the State of th					react and or has a new party.	Control of the Contro	And the same of th	0	0
325	Special Education Programs (Functions 1200 - 1220)	1225		050	Commission of the Commission o	A COMPANY OF THE PARTY OF THE P		The second secon		!	630	650
32,5		1250						The second of the second secon			0	0 0
322	Remedial and Supplemental Programs Pre-K	1275	the days of the same of the sa						!			0 0
323	Adult/Continuing Education Programs	1300	And the second state of th		Control of the Property of the Control of the Contr			and the country of the section of the section of	The statement and the statement and statemen	The second section of the second section of	0	
324	CTE Programs	1400	The state of the s	The second secon	The state of the s	And the second control of the second control	And the state of t	and the second		Andrew Company	0	0
325	Interscholastic Programs	1500						The same of the same should be a same same same same same same		To see the second secon	0	0
326	Summer School Programs	1600	Carle and control of the carless	and an invasion of parent cases had require over constructions of states and ten	<ol> <li>Fridancia en alcumbida a abust ricasamenta a como en las ser un.</li> </ol>	And the state of t	The second secon	TO THE PARTY OF TH			0	0
327	Gifted Programs	1650	C transmission in the second control of the second	The state of the s	and the same of th	en etabologypetingspolitimasjun - njørnen sejerer		VIII VIII VIII VIII VIII VIII VIII VII			0	0
328	Driver's Education Programs	1700	Agentine come Health and the Periods in Williams	A STATE OF THE PARTY OF THE PAR	The last case in the second se		The second contract the second contract the second second				0	0
329	Bilingual Programs	1800	named condition		The second secon	The second secon	val address i advestite a soviet destilled de valde james agrice que	an an deal deposition residents and the second second	*	!	0	0
330	Truant Alternative & Optional Programs	1900								Marine in a security and the second security	0	0
331	Pre-K Programs - Private Tuition	1910						- Considerate			0	0
332	Regular K-12 Programs Private Tuition	1911		action of				H. P. off			0	0
333	Special Education Programs K-12 Private Tuition	1912			- del Product			The second secon	non o		0	0
88	Special Education Programs Pre-K Tuition	1913			over motor						0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914						and the same distriction of the same of th			0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915		ceg see	-release or n			and the second s			0	0
337	Adult/Continuing Education Programs Private Tuition	1916									0	0
8	CTE Programs Private Tuition	1917				- Torn Steel					0	0
200	Interscholastic Programs Private Luttion	1010						And was to be an adjustment of the party of				0 0
2 2	Summer School Programs Frivate Lutuott	1020										0 0
2 5	Gilled Flogialis Flivate Unition	1921						THE SHADOW WHEN THE PROPERTY OF THE PARTY OF				0 0
343	Triants Alternative/Ont Ed Programs Private Tuttion	1922									0	0
8 48	Total Instruction	1000	0	1,914	0	0	0	0	0	0	1,914	1,950
	Oddns	2000	The state of the s									
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110									0	0
348	Guidance Services	2120	11,651	3,156		COMPANY AND	ender et i ben i specific de comme de de centre de centr	And a prompt of the second sec	real report in the subsection of the subsection	A THE PARTY OF THE PARTY AND THE PARTY OF TH	14,807	15,550
349	Health Services	2130	44,367	787,7		1,229	and the second s				53,383	72,820
320	Psychological Services	2140		and the second section of the second	A CONTRACTOR OF THE PARTY OF TH						0	0
351	Speech Pathology & Audiology Services	2150					***************************************		Professional Company of the Company	and the second of the second o	0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190	010.00	10.042	C	1 200					68 190	88 370
200	Total Support Services - Pupil	2200	grn'ac	10,945		677,1						
25.5	Support Services - instructional scali	2210				- The second sec	essivit sanis de consultamento travitamiqui montra de la consultativa de la consultativa de la consultativa de	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			0	0
356	Educational Media Services	2220	36,825	4,125		-	***************************************				40,950	41,247
357	Assessment & Testing	2230		The second secon							0	0
358	Total Support Services - Instructional Staff	2200	36,825	4,125	0	0	0	0	0	0	40,950	41,247
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300	-									-
360	Board of Education Services	2310	2,450	863	2,831						6,144	3,605
361	Executive Administration Services	2320	30,624	6,147							36,771	36,986
362	Special Area Administration Services	2330						And the second s		The second secon	0	0
363	Claims Paid from Self Insurance Fund	2361	0		0	0	0	5 0	0	0	306.84	150 558
364	Risk Management and Claims Services Payments	2365	0	7 000 2	44,706	0 0	0	) c	2 0	·	87.621	319.249
ဂ္ဂဓ	Total Support Services - General Administration	2400	1,0,00	or of the second	The second secon	And the second country of the last of the second country of the se	THE REAL PROPERTY AND ADDRESS OF THE PARTY ADDRESS OF THE PARTY AND ADD	The second secon			The second secon	and the state of t
367	Supper Services - Survey Manning of the Briships Services - Commenced to the Briships Services	2410	106.944	24.215			-	-			131,159	131,605
88	Other Support Services - School Administration (Describe & Itemize)	2490		***************************************			and the state of t				0	0
3												

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

Other Support Services - School A Print Date: 10/5/2021 Pana linked afr-21-form

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7	A	n	2300	7,000	П (2007)	F (400)	.D	H	1	1000	×	7
_	Description (Enter Whole Dollars)	Funct	Opr.		(Sub)	(400) Supplies &	(one)	(၁၇၅)	(700) Non-Capitalized	(800) Termination	(906)	
2		#	Salaries	Employee Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
369	ŧ	2400	106,944	24,215	0	0	0	0	0	0	131,159	131,605
370	3	2500			-							
270	DIECLIOII OI DUSIIIESS SUPPOIL SEI VICES	0530	2 450	620							0	0
373		2540	55 614	6 559	97 599						3,313	3,605
374	ì	2550	12,091	1.667	24.800						109,772	69,2/4
375		2560		230						er e	230	13,232
376	Internal Services	2570									0	0
377	7	2500	70,155	9,319	122,399	0	0	0	0	0	201,873	86,341
378	รั	2600										· · · · · · · · · · · · · · · · · · ·
200	Direction of Central Support Services	2610				Annual designation of the state					0	0
300	Planning, research, Development & Evaluation Services	2630						A STATE OF THE PARTY OF THE PAR	THE COMMENT OF THE CO		0	0
3 6	INFORMATION SETVICES  STATE OF THE SET OF TH	2640			Company or the company of the compan					A V devolution representation of a construction of	0	0
383	Data Processing Services	2660					And the second s	despet for a parties of contract of the second		+	0	0
384	Total Support Services - Central	2600	0	0	0	0	0	0	0	C	0 0	0 0
385	đ	2900			53,472		The second secon				53 472	0
386	Total Support Services	2000	303,016	55,612	223,408	1,229	0	0	0	0	583.265	566 812
387	COMMUNITY SERVICES (TF)	3000	0	0	0	0	0	0	0	0	0	0
388	Α.	4000				determinantly, of extended comments a managed again, i.e. on the	of Frenchista to a contract of page 10 to the contract of the					
389	Payments to Other Dist & Govt Units (In-State)			. 1			1					*****
390	Payments for Regular Programs	4110					hoi		minera a		0	0
391	Payments for Special Education Programs	4120				***	hamaa.l			1	0	0
392	Payments for Adult/Continuing Education Programs	4130					Second .		•	İ	0	0
393	Payments for CTE Programs	4140				e e e e	ll				0	0
394	Payments for Community College Programs	4170	**				L			IJ	0	0
395	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	0
396	Total Payments to Other Dist & Govt Units (In-State)	4100		~ 1	0			0		il	0	0
93	Payments for Regular Programs - Tuition	4210		-							0	0
398	Payments for Special Education Programs - Tuition	4220					le				0	0
စ္တ	Payments for Adult/Continuing Education Programs - Tuition	4230			*		i.,				0	0
9	Payments for CTE Programs - Tuition	4240							* * * *		0	0
401	Payments for Community College Programs - Tuition	4270			11 TO 1600	art access					0	0
402	Payments for Other Programs - Tuition	4280			V						0	0
403	Other Payments to In-State Govt Units (Describe & Itemize)	4290					*******	0	Ange gene		0	0 0
107		4310	٠		Acres		ال	Final processing the second se	eo. ec. e	.il		0
408	Transfers	4320	**	***		*****			e son e	1	0	0 0
407	9TS	4330				** ***	, L		11	<u></u>	0	0
408		4340		to me		* *	L			<b></b>	0	0
409	am - Transfers	4370					L			1	0	0
410		4380					<b>L</b>				0	0
411	ransfers (Describe & Itemize)	4390				- 040					0	0
412	sfers (in State)	4300			0			0	*** ***		0	0
413	tate)	4400					h.				0	0 (
414	ints to Other Dist & Govt Units	4000			0		il	2			0	5
415 D	DEBT SERVICES (TF)	2000	- ,			readern.					) 4m	
416	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT	· · · · · · · · · · · · · · · · · · ·				o. 1000.	*.	contribution of the second designation and the second second				
	e describeration de describer de partir de la companya del la companya de la comp	5110				**		0	100 1000		0	0
	Anticipation Notes	5130				en e e e e	mark of	0			0	0 (
4 C 4	Other Interest or Short-lerm Debt Total Dakt Sawires - Interest on Short-Term Daht	0005						,	** 00%		<b>O O</b>	0 0
	A Comment of the Comm	9009						The second of th		11	The second secon	0
	The second of th		303.016	57.526	223.408	1.229	0	0	0	0	585 179	668 762
-1	Fxcess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		The second secon	4	The second in		The second of th	And the second s	The second state of the se	And the state of t	78.852	
1	manus vivining	ends makes a grant or messages	-	The second second second second second second second	The second secon	The state of the s	- Orthonormal and the state of	A MATTER PROPERTY OF A STATE OF THE STATE OF		- Marie Andreas Communication and the Communication of the Communication	and the second s	Andrews Control of the Control of th

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

	A	В	ပ	Q	ш	F	9	I		J	X	٦
~			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
425	90 - FIRE PREVENTION & SAFETY FUND (FP&S)								and the second s	to the material of the state of	the second secon	The second secon
426	426 SUPPORT SERVICES (FP&S)	2000							0) to 1 mg			
427	SUPPORT SERVICES - BUSINESS	e.e./*										
428	Facilities Acquisition & Construction Services	2530	0	0	000'6	0	0	0	0	0	000'6	000'6
429	Operation & Maintenance of Plant Services	2540	0	0	0	0	57,100	0	0	0	57,100	74,600
430	Total Support Services - Business	2500	0	0	000'6	0	57,100	0	0	0	66,100	83,600
431	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
432	Total Support Services	2000	0	0	000′6	0	57,100	0	0	0	66,100	83,600
433	433 PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000					ا می					
434	Payments to Regular Programs	4110							-			0
435	Payments to Special Education Programs	4120										0
436	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
437	Total Payments to Other Govt Units	4000						0			0	0
438 E	438 DEBT SERVICES (FP&S)	2000			and the							
439	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT				Marin Page			and the same of th				
440	Tax Anticipation Warrants	5110					h	0			0	0
441	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
442	Total Debt Service - Interest on Short-Term Debt	2100					السا	0			0	0
443	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	2500						0			0	0
	Debt Service - Payments of Principal on Long-Term Debt	2300					Manufayaiga.				********	
444								0			0	0
445	Total Debt Service	2000						0			0	0
446 P	446 PROVISION FOR CONTINGENCIES (FP&S)	0009			-		1	and a second sec	The control of the second of t	The state of the s	The second of th	0
447	Total Disbursements/Expenditures		0	0	000′6	0	57,100	0	0	0	66,100	83,600
448	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		the same of the sa								(6,171)	

## Note 1 - Summary of Significant Accounting Policies

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

The financial statements have been issued using the Illinois State Board of Education's Annual Financial Report Forms and therefore do not include the financial statements as required by Government Accounting Standards Board Statement 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, in accordance with accounting principles generally accepted in the United States of America.

## A. Principles used to Determine Scope of Entity

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

The District has developed criteria to determine whether outside agencies with activities that benefit the citizens of the District, including joint agreements that 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 District is a member of NPT Special Education Cooperative that provides special education services for the member districts. The District pays assessments to the joint agreement. Separate financial statements are available through the NPT Special Education Cooperative office at 512 W Spresser Street, Taylorville, IL 62568. In addition, the District is a member of the Okaw Area Vocational Center Joint Agreement, which provides vocational education services for the member districts. Separate financial statements are available through the Okaw Area Vocational Center office at 1109 N 8th, Vandalia, IL 62471.

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 that would exercise such oversight that would result in the district being considered a component unit of the entity.

## B. 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, revenues received and expenditures disbursed. The District maintains individual funds required by the State of Illinois.

District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds and account groups are used by the District:

## Governmental Funds

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 and the Operations and Maintenance Fund, are the general operating funds of the District. They are used to account for all financial resources except those required to be accounted for in another fund. The Special Education levy, Leasing levy, and Student Activity Funds and Convenience Accounts are included in the Educational Fund.

## Note 1 - Continued

The Transportation Fund, the Municipal Retirement/Social Security Fund and the Tort Fund are used to account for the proceeds of specific revenue sources (other than those accounted for in the Debt Services Fund or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes.

The Capital Projects Fund and the Fire Prevention and Safety Fund are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

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

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

## Governmental 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 Statements of Assets and Liabilities. Their reported fund balance (net current assets) is considered a measure of "available spendable resources."

Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

## General Fixed Assets and General Long-Term Debt Account Group

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

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

## C. Basis of Accounting

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the accounts and how they are reported on the financial statements. The District maintains its accounting records for all funds and account groups on the modified 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 previous cash transactions. Liabilities of a fund, similarly, result from previous cash transactions. Other modifications to the cash basis include recording of assets in the General Fixed Assets Account Group, recording of liabilities in the General Long-Term Debt Account Group, recognition of amounts withheld and not remitted from employee's pay as payroll liabilities, and recognition of on behalf payments related to the District's retirement and OPEB plans.

Modified 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 and capital leases are included as other financing sources in the appropriate fund on the date received. Related bond and capital lease principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

## D. Budgets and Budgetary Accounting

The budget for all governmental funds is prepared on the modified cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with 105 ILCS 5/17-1 of the *Illinois Compiled Statutes*. The original budget was passed on September 28, 2020, and was amended on June 21, 2021.

## Note 1 - Continued

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

## E. Investments

In accordance with the modified cash basis of accounting, investments are recorded at cost rather than at fair value as required by GASB Statement No. 72, Fair Value Measurement and Application. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal written investment policy. The institutions in which investments are made must be approved by the Board of Education. The District's investments consist of a certificate of deposit, QZAB sinking funds and FHLB Discount Note. The FHLB Discount Note is held in an irrevocable deposit account reserved for the repayment of QZAB Debt Certificates.

## F. Inventories

The District does not maintain inventories that would be material to the financial statements and therefore expenses items as they are purchased.

## G. Capital Assets

Capital assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures disbursed in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group. The capitalization threshold for all assets is \$500. Depreciation accounting is not considered applicable (except to determine the per capita fuition charge). The expense resulting from the amortization of assets recorded under capital leases is included with depreciation expense. Depreciation calculated on the straight line basis for the per capita tuition charge was \$624,858 for the year ended June 30, 2021.

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The estimated useful lives for capital assets are as follows:

Property Type	(years)
Depreciable Land Buildings:	50
Permanent	50
Temporary Infrastructure other than Buildings	20
Capitalized Equipment	20 3-10

## Note 2 - Property Taxes

The District's property taxes are levied each year on all taxable real property located in the District on or before the last Tuesday in December. Taxes are levied in Christian, Montgomery and Shelby counties. The most recent levy was adopted by the board on December 21, 2020. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments in July and September. The District receives significant distributions of tax receipts approximately one month after these due dates.

Tax proceeds from the 2019 and prior levies are reported as receipts from local sources in the June 30, 2021 financial statements.

The following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per \$100 of assessed valuation:

	2020	Act	tual
<u>Levy</u>	<u>Maximum</u>	2020 Levy	2019 Levy
Educational	2.5500	2.55000	2.55000
Operations and Maintenance	0.5000	0.50000	0.50000
Bond and Interest	Unlimited	0.56283	0.57899
Transportation	0.2000	0.20000	0.20000
Municipal Retirement	Unlimited	0.16023	0.15848
Social Security	Unlimited	0.23768	0.23509
Working Cash	0.0500	0.05000	0.05000
Tort Immunity	Unlimited	0.56583	0.55433
Fire Prevention and Safety	0.0500	0.05000	0.05000
Leasing	0.0500	0.05000	0.05000
Special Education	0.0400	0.04000	0.04000
		4.96657	4.96689

## Note 3 - Cash and Investments

Cash and investments as of June 30, 2021 consist of the following:

Cash on Hand	\$ 200
Deposits with financial institutions	17,181,643
FHLB Discount Note	1,573,439
Certificate of Deposit with financial institutions	259,539
QZAB Sinking Funds with financial institutions	 569,711
	\$ 19,584,532

## Investments Authorized by Illinois Compiled Statutes and the District's Investment Policy

The District is allowed to invest in securities as authorized by 30 ILCS 235/2 and 235/6 and 105 ILCS 5/8-7 of the *Illinois Compiled Statutes*. The District's investment policy is consistent with *Illinois Compiled Statutes*.

## Common Bank Account

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

## Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District's investment policy does not specifically address interest rate risk; however, one of the ways that the District manages its exposure to interest rate risk is by limiting its purchases of long term investments. At June 30, 2021, the District's cash and investments were deposits with financial institutions and a FHLB Discount Note. None of the District's investments are highly sensitive to interest rate fluctuations. The District's \$1,573,439 investment in a FHLB Discount Note has a maturity date of August 16, 2021.

## Note 3 - Continued

## Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investment policy requires a rating at the time of purchase at one of the three highest classifications established by at least two standard rating services. The District's deposits with financial institutions are not subject to credit risk rating.

At June 30, 2021, the District's investment which is subject to credit risk rating had the following quality ratings:

		Quality Ratir	ngs
Investment	Amount	Standard & Poor's	Moody's
FHLB Discount Note	\$1,573,439	A-1+	P-1

## Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer. Deposits with financial institutions are exempt from the 5% investment in any one issuer disclosure.

At June 30, 2021, the District's investment which is subject to concentration of credit risk disclosure is disclosed as follows:

Investment/Issuer	Δ	Percent of Cash
investment/issuer	Amount	and Investments
FHLB Discount Note	\$1,573,439	8.03%

## **Custodial Credit Risk**

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. *Illinois Compiled Statutes* do not contain requirements that would limit the exposure to custodial credit risk for deposits. However, the district's investment policy requires that all amounts deposited or invested with financial institutions in excess of any insurance limit be collateralized.

As of June 30, 2021, \$17,156,946 of the District's deposits with financial institutions in excess of federal depository insurance limits were held in accounts collateralized by securities held by the pledging financial institution in the District's name or the financial institution has secured a letter of credit with the Federal Home Loan Bank of Chicago with the District named as beneficiary, and other than a FHLB Discount Note, none of District's deposits were held in uninsured or uncollateralized accounts. The FHLB Discount Note held by the District is not insured or collateralized.

## Foreign Currency Risk

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair values of an investment or deposit. None of the district's investments are directly subject to foreign currency risk. The district's investment policy does not address foreign currency risk.

## Fair Value

The District categorizes the fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The District's investment in a FHLB Discount Note is its only investment subject to fair value disclosure requirements. At June 30, 2021, the fair value of the FHLB Discount Note was \$1,598,973 using quoted market prices in active markets for identical assets (Level 1 inputs).

Note 4 - Changes in Capital Assets

	Balance, <u>July 1, 2020</u>	Additions	<u>Deletions</u>	Balance, June 30, 2021
Capital Assets not being Deprecia	ated:			
Land Construction in Progress	\$ 229,488	\$ 173,585	\$	\$ 229,488 173,585
Depreciable Capital Assets:				
Buildings and Building Improvements Site Improvements and	22,238,096	89,814		22,327,910
Infrastructure Capitalized Equipment	2,015,775 2,698,499	201,272	393,256	2,015,775 2,506,515
Total Capital Assets	<u>\$27,181,858</u>	<u>\$ 464,671</u>	\$ 393,256	\$ 27,253,273
Accumulated Depreciation:				
Buildings and Building Improvements Site Improvements and	\$ 8,997,174	\$ 315,531	\$	\$ 9,312,705
Infrastructure Capitalized Equipment	867,724 2,024,843	79,177 230,150	393,256	946,901 1,861,737
Total Accumulated Depreciation	<u>\$11,889,741</u>	\$ 624,858	\$ 393,256	<u>\$ 12,121,343</u>
Capital Assets, Net	\$15,292,117	\$ (160,187)	\$	<u>\$ 15,131,930</u>

As explained in Note 1, depreciation is calculated to determine the district's per capita tuition charge.

## Note 5 - Debt

## Long-Term Debt:

A summary of general long-term debt is as follows:

	Balance, July 1, 2020	_Adc	<u>itions</u>	<u>Decre</u>	<u>ases</u>	Jur	Balance, ne 30, 2021
Direct Placements:							
Qualified Zone Academy Bonds Debt Certificates, Series 2010A	\$ 380,000	\$		\$		\$	380,000
Qualified Zone Academy Bonds Debt Certificates, Series 2010B	385,000						385,000
Taxable Working Cash Bonds, 2017	740,000			675	5,000		65,000
School Bus Lease, 2017	11,081			1′	1,081		
School Bus Lease, 2018	71,069		· ·	34	1,935		36,134
General Obligation School Bonds, 2019	1,230,000		•••	290	0,000		940,000
School Bus Lease, 2020	58,994		<b></b>	12	2,554		46,440
Copier Lease, 2020	46,326		···	15	5,781		30,545
General Obligation School Bonds, 2020	1,500,000						1,500,000
Total Direct Placements	\$ 4,422,470	\$		\$1,039	9 <u>,351</u>		3,383,119
Nondirect Placement:							
Qualified Zone Academy Bonds Debt Certificates, 2005	\$ 1,579,000	\$		\$		\$ ^	1,579,000
Total Long-Term Debt	\$ 6,001,470	\$		\$1,039	9,351		1,962,119

The District is subject to a statutory debt limitation equal to 13.8% of the District's Equalized Assessed Valuation (EAV). The District's statutory debt limitation at June 30, 2021 was \$16,906,629 leaving \$11,944,510 remaining. The copier lease debt service payments are paid by a transfer from the Educational Fund to the Debt Services Fund. Bond debt service payments are paid from the Debt Services Fund. The school bus leases' debt service payments are paid from the Transportation Fund.

At June 30, 2021, there was \$2,317,901 of net current assets in the Debt Services Fund for the retirement of bonded debt.

## A. Qualified Zone Academy Bonds Debt Certificates, 2005

Original issue \$1,579,000, dated August 5, 2005 provides for one principal payment on August 5, 2021. The debt certificates have no stated interest rate; the lender receives tax credits in lieu of interest.

At June 30, 2021, there were \$1,573,440 of net current assets reserved in the Debt Services Fund for the retirement of these debt certificates.

## Note 5 – Continued

## B. Qualified Zone Academy Bonds Debt Certificates, Series 2010A (Direct Placement)

Original issue \$380,000 dated February 5, 2010 provides for annual deposits of \$25,333 to a separate "Certificate Fund", held by a Deposit Agent, beginning on February 5, 2011 and continuing through February 5, 2025. On February 5, 2025, the Deposit Agent will pay the sum of \$380,000 to the registered owner of the certificates. The debt certificates have no stated interest rate as the lender receives tax credits in lieu of interest.

At June 30, 2021, there were \$287,377 of net current assets reserved in the Debt Services Fund for the retirement of these debt certificates.

## C. Qualified Zone Academy Bonds Debt Certificates, Series 2010B (Direct Placement)

Original issue \$385,000 dated February 5, 2010 provides for annual deposits of \$25,667 to a separate "Certificate Fund", held by a Deposit Agent, beginning on February 5, 2011 and continuing through February 5, 2025. On February 5, 2025, the Deposit Agent will pay the sum of \$385,000 to the registered owner of the certificates. The debt certificates have no stated interest rate as the lender receives tax credits in lieu of interest.

At June 30, 2021, there were \$282,333 of net current assets reserved in the Debt Services Fund for the retirement of these debt certificates.

## D. Taxable Working Cash Bonds, 2017 (Direct Placement)

On June 6, 2017, the District issued \$1,500,000 in General Obligation Working Cash Bonds with interest rates ranging from 3.50% to 3.75%. The issue provides for retirement of principal on December 1 and interest on June 1 and December 1 of each year.

At June 30, 2021, the annual cash flow requirements of bond principal and interest were as follows: Year Ending

June 30,	P	Principal		Interest		Total	
2022	\$	65,000	\$	975	\$	65,975	

## E. General Obligation School Bonds, 2019 (Direct Placement)

On March 12, 2019, the District issued \$1,500,000 in General Obligation School Bonds with interest rates ranging from 3.43% to 3.45%. The issue provides for retirement of principal on December 1 and interest on June 1 and December 1 of each year.

At June 30, 2021, the annual cash flow requirements of bond principal and interest were as follows:

Year Ending June 30,	Principal		1	Interest		Total		
2022 2023 2024	\$	300,000 315,000 325,000	\$	27,255 16,646 5,606	\$	327,255 331,646 330,606		
	\$	940,000	\$	49,507	\$	989,507		

## Note 5 – Continued

## F. School Bus Lease, 2017 (Direct Placement)

On June 16, 2016, the District entered into a \$53,944 capital lease with Santander for a new 2017 84 passenger school bus, which secures the lease, at an interest rate of 2.8%. The lease payments are made from the Transportation Fund.

At June 30, 2021, the lease was paid in full.

## G. School Bus Lease, 2018 (Direct Placement)

On July 15, 2017, the District entered into a \$172,888 capital lease with Santander for two new 2017 84 passenger school buses, which secure the lease, at an interest rate of 3.43%. The lease payments are made from the Transportation Fund.

At June 30, 2021, the annual cash flow requirements of the lease agreement were as follows:

## Year Ending

June 30,	P	Principal		Interest		Total	
2022	_\$	36,134	\$	1,240	\$	37,374	

## H. General Obligation School Bonds, 2020 (Direct Placement)

On June 4, 2020, the District issued \$1,500,000 in General Obligation School Bonds with interest rates ranging from 2.50% to 3.00%. The issue provides for retirement of principal on December 1 and interest on June 1 and December 1 of each year, beginning December 1, 2021.

At June 30, 2021, the annual cash flow requirements of bond principal and interest were as follows:

## Year Ending

June 30,	 Principal		Interest		Total		
2022	\$ 553,000	\$	70,553	\$	623,553		
2023	668,000		16,720		684,720		
2024	 279,000		4,185		283,185		
	\$ 1,500,000	\$	91,458	\$	1,591,458		

## I. School Bus Lease, 2020 (Direct Placement)

On April 3, 2020, the District entered into a \$58,994 capital lease with Santander for one used 2016 78 passenger school bus, which secures the lease, at an interest rate of 3.2%. The lease payments are made from the Transportation Fund.

At June 30, 2021, the annual cash flow requirements of the lease agreement were as follows:

## Year Ending

June 30,	Principal		Ir	Interest		Total	
2022	\$	11,068	\$	1,486	\$	12,554	
2023		11,422		1,132		12,554	
2024		11,788		766		12,554	
2025		12,162		392		12,554	
	\$	46,440	\$	3,776	\$	50,216	

## Note 5 - Continued

## J. Copier Lease, 2020 (Direct Placement)

On June 4, 2020, the District entered into a \$47,618 capital lease for copiers, which secure the lease, at an interest rate of 3.701%. The lease payments are made from leasing levy receipts transferred from the Educational Fund to the Debt Services Fund.

At June 30, 2021, the annual cash flow requirements of the lease agreement were as follows:

## Year Ending

June 30,	P	Principal		Interest		Total		
2022 2023	\$	16,344 14,201	\$	918 293	\$	17,262		
	\$	30,545	\$	1,211	\$	14,494 31,756		

## Note 6 - Retirement Fund Commitments

## A. Teachers' Retirement System of the State of Illinois

## General Information about the Pension Plan

## a. Plan Description

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

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

## b. Benefits provided

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

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

## Note 6 - Continued

Essentially all Tier 1 retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier 2 annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of 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 increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the state of Illinois.

## c. 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, 2020, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the District, is submitted to TRS by the District.

## i. On Behalf Contributions to TRS

The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2021, State of Illinois contributions recognized by the District were based on the state's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of \$5,200,691 in pension contributions from the State of Illinois, in accordance with the regulatory basis of accounting.

## ii. 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, 2021, were \$36,448, and were paid toward this obligation in the current fiscal year.

## iii. Federal and Special Trust Fund Contributions

When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and state 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, 2021, the employer pension contribution was 10.41 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2021, salaries totaling \$456,078 were paid from federal and special trust funds that required employer contributions of \$47,478.

## Note 6 - Continued

## iv. 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 District 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, 2021, the District 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.

## d. Pension Expense

On a modified cash basis, the District contributed \$83,926 for the year ended June 30, 2021.

## B. Illinois Municipal Retirement Fund

## **IMRF Plan Description**

The District's defined benefit pension plan for non-certified employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District'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 disclosure, Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

## **Benefits Provided**

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

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

## Note 6 - Continued

Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% 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 *lessor* of:

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

## **Employees Covered by Benefit Terms**

As of December 31, 2020, the following employees were covered by the benefit terms:

	IMRF
Retirees and Beneficiaries currently receiving benefits	95
Inactive Plan Members entitled to but not yet receiving benefits	40
Active Members	84
Total	219

## **Contributions**

As set by statute, the District'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 District's annual contribution rate for calendar years 2020 and 2021 was 10.17% and 10.15%, respectively. For the fiscal year ended June 30, 2021, the District contributed \$215,992 to the plan and recognized this amount as pension expense in accordance with the modified cash basis of accounting. The District 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.

## C. Aggregate Pension Reporting

The following aggregate pension information is provided:

Plan	TRS	 IMRF	 Total
Pension expense reported on			
modified cash basis	\$ 83,926	\$ 215,992	\$ 299,918

## D. Social Security

Employees not qualifying for coverage under the Teachers' Retirement System of the State of Illinois 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 \$252,651, the total required employer contribution for the current year.

## Note 7 - Post Employment Benefits Other Than Pensions

## A. Employer Contributions to Teacher Health Insurance Security (THIS) Fund

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

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

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

## On Behalf Contributions to the 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 the THIS Fund from active members which were 1.24 percent of pay during the year ended June 30, 2021. State of Illinois contributions were \$77,900 and the District recognized revenue and expenditures of this amount during the year in accordance with the regulatory basis of accounting.

## •Employer Contributions to the THIS Fund

The District also makes contributions to the THIS Fund. The District THIS Fund contribution was 0.92 percent during the year ended June 30, 2021. For the year ended June 30, 2021, the District paid \$57,797 to the THIS Fund, which was 100 percent of the required contribution.

## Further Information on the THIS Fund

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-Reports/ABC-List.asp. The current reports are listed under "Central Management Services." Prior reports are available under "Healthcare and Family Services: <a href="http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp">http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp</a>.

## B. Other Post-Employment Benefits

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 health insurance plan. The retirees are responsible for the entire premium payment to secure coverage. The District finances the plan on a pay-asyou-go basis. The unfunded actuarial liability has not been determined as of June 30, 2021.

## Plan Description

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

## Note 7 - Continued

## **Employees Covered by Benefit Terms**

The District has 20 inactive employees currently receiving benefits under the plan. The District does not maintain records for inactive employees entitled to but not yet receiving benefits under the plan. Active employees of the District are not eligible to receive benefits under the plan.

## **Funding Policy**

The contribution requirement of the district may be amended by the School Board. Current policy is to pay for post-retirement medical and 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, which is currently \$548-\$823 per month for individual coverage and ranges from \$1,105-\$1,827 per month for various individual/dependent coverages. Although, with regard to retirees, this amount contains an implicit 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**

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

## Note 8 - Fund Balance Reporting

Government Accounting Standards Board Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions," requires fund balances to be classified into five major classifications: Nonspendable Fund Balance; Restricted Fund Balance; Committed Fund Balance; Assigned Fund Balance; and Unassigned Fund Balance. However, the Regulatory Model, followed by the District, only reports Reserved and Unreserved Fund Balances. Below are definitions of the classifications and reconciliation between the presentations required by generally accepted accounting principles and the regulatory basis.

## 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, prepaid amounts and accounts required to be maintained intact. A portion, \$259,539, of the Educational Fund's fund balance is a reserved investment of which only the earnings can be spent for future art program expenditures. This balance is included in the financial statements as Reserved in the Educational Fund.

## 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. The revenues received in the District's Debt Services, Transportation, Municipal Retirement/Social Security, Capital Projects, Tort, and Fire Prevention and Safety Funds are subject to outside restrictions, and therefore the fund balances for the funds are reported as restricted. The District has several revenue sources received within different funds that also fall into these categories.

## 1. Special Education Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. At June 30, 2021, cumulative expenditures disbursed exceeded cumulative revenue received for this levy, resulting in no restricted balance.

## Note 8 - Continued

## 2. Leasing Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. At June 30, 2021, cumulative revenue received exceeded cumulative expenditures disbursed for this levy by \$228,273, resulting in a restricted balance of this amount in the Educational Fund. In the financial statements this amount is shown as Reserved in the Educational Fund.

## 3. State Grants

Proceeds from restricted state grants and the related expenditures have been included in the Educational, Operations and Maintenance, Transportation, and Municipal Retirement/Social Security Funds. At June 30, 2021, cumulative expenditures disbursed exceeded cumulative revenue received from restricted state grants, with the exception of the School Maintenance Project Grant, resulting in a \$14,435 restricted balance in the Operations and Maintenance Fund for the School Maintenance Project Grant. This balance is shown in the financial statements as Reserved in the Operations and Maintenance Fund.

## 4. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational and Municipal Retirement/Social Security Funds. At June 30, 2021, cumulative expenditures disbursed exceeded cumulative revenue received from federal grants, resulting in no restricted balances.

## 5. QZAB Debt Certificate Repayment

A portion, \$2,143,150, of the Debt Services Fund's fund balance represents monies that have been irrevocably deposited in "Certificate Funds" and sinking funds for the repayment of the Qualified Zone Academy Bonds Debt Certificates, resulting in a restricted fund balance of this amount. However, the entire balance of the Debt Services Fund is classified as restricted as the fund is a special revenue fund and by definition restricted. This balance is included in the financial statements as Reserved in the Debt Services Fund.

## 6. Social Security

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. At June 30, 2021, cumulative revenues received from the Social Security tax levy exceeded cumulative expenditures disbursed for this levy, resulting in a \$100,081 restricted balance. Prior to June 30, 2011, the District did not track tax amounts reserved for Municipal Retirement and Social Security separately; however, the entire balance of the Municipal Retirement/Social Security Fund is classified as restricted as the fund is a special revenue fund and is by definition restricted. This restricted balance is included in the financial statements as Reserved in the Municipal Retirement/Social Security Fund.

## 7. Driver's Education

Cash receipts and the related cash disbursements of this restricted program are accounted for in the Educational Fund. At June 30, 2021, cumulative expenditures disbursed exceeded cumulative revenue received for this program, resulting in no restricted balance.

## 8. Lola Elliott Art Program

Interest earned on the previously mentioned nonspendable investment and the related cash disbursements are included in the Educational Fund. At June 30, 2021, cumulative revenue received exceeded cumulative expenditures disbursed for this purpose by \$9,634, resulting in a restricted fund balance of this amount in the Educational Fund. In the financial statements this amount is shown as Reserved in the Educational Fund.

## Note 8 - Continued

## 9. School Facility Occupation Tax

Cash receipts and the related cash disbursements of this restricted tax are accounted for in the Capital Projects and Debt Services Funds. At June 30, 2021, cumulative expenditures disbursed exceeded cumulative revenue received for this purpose, with the exception of \$320,155 in the Capital Projects Fund, resulting in restricted balance of this amount in the Capital Projects Fund. However, the entire balance of the Capital Projects Fund is classified as restricted as the fund is a special revenue fund and is by definition restricted. This balance is included in the financial statements as Reserved in the Capital Projects Fund.

## 10. Activity Funds

Cash receipts and the related cash disbursements of student activity funds and convenience accounts held by the District as an agent for the students and teachers are accounted for in the Educational Fund. At June 30, 2021, cumulative revenues received exceeded cumulative expenditures disbursed for this purpose by \$219,182, resulting in a restricted balance of this amount in the Educational Fund. The balance is included in the financial statements as Reserved in the Educational 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 Board of Education). 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 Board of Education commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

## 1. Unpaid Employment Contracts

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, 2021, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2021 was \$585,597. In the financial statements this amount is shown as Unreserved in the Educational Fund.

## 2. High School HVAC System Upgrade

On October 5, 2020, the Board of Education approved a \$127,725 bid from Honeywell International to be paid out of the Operations & Maintenance Fund to upgrade the High School HVAC system. As of June 30, 2021, the District had paid \$116,485 for this project, leaving a remaining balance of \$11,240.

## 3. High School Gym Floor Replacement

Prior to June 30, 2021, the District approved the replacement of the high school gym floor by Kiefer America LLC at an amount of \$114,200 to be paid by the Fire Prevention & Safety Fund and Operations & Maintenance Fund. As of June 30, 2021, the District had paid \$57,100 for this project from the Fire Prevention & Safety Fund, leaving a remaining balance of \$57,100 to be paid by the Operations & Maintenance Fund.

## 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 Board of Education itself or (b) the finance committee or by the Superintendent when the Board of Education has delegated the authority to assign amounts to be used for specific purposes.

At June 30, 2021, no amounts were classified as assigned.

## Note 8 - Continued

## E. Unassigned Fund Balance

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

## F. Regulatory Basis Fund Balance Definitions

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

## G. 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 the preparation of the financial statements.

		enerally Accep		g Principles		Regulatory E Statement	Basis Financial Presentation
Fund	Nonspendable	Restricted	Committed	Assigned	Unassigned	Reserved	Unreserved
Educational	259,539	457,089	585,597	0	9,204,875	716,628	9,790,472
Operations &						7 10,020	0,730,472
Maintenance	0	14,435	68,340	0	1,455,591	14,435	1,523,931
Debt Services	0	2,317,901	0	0	0	2,143,150	174,751
Transportation	0	583,028	0	0	0		583,028
Municipal Retirement/							503,020
Social Security	0	478,309	0	0	0	100,081	378,228
Capital Projects	0	877,881	0	0	0	320,155	557,726
Working Cash	0	0	0	0	2,263,536	020,100	2,263,536
Tort	0	841,699	0	0	0	0	
Fire Prevention						<u>_</u>	841,699
and Safety	0	173,153	0	0	0	0	173,153

## H. Expenditures of Fund Balance

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

## Note 9 - Required Individual Fund Disclosures

## A. Overexpenditure of Budget

During the fiscal year ended June 30, 2021, the only instance of overexpending the budgeted amounts in the individual funds was that the Debt Services Fund expended \$1,035,271, \$1,261 over the budgeted amounts of \$1,034,010.

## B. <u>Deficit Fund Balances</u>

There were no deficit fund balances at June 30, 2021.

## C. Individual Fund Interfund Receivable and Payable Balances

There were no interfund receivables or payables at June 30, 2021.

## Note 9 - Continued

## D. Interfund Transfers

The following interfund transfers occurred during the year ended June 30, 2021:

	Transfer	Transfer
Fund	In	Out
Educational	\$	\$ 17,262
Operations & Maintenance	•	51,000
Debt Services	68,262	,
	\$ 68,262	\$ 68.262

The \$51,000 transfer from the Operations and Maintenance Fund to the Debt Services Fund was for the deposit to the "Certificate Funds," as previously mentioned in Note 5, for the QZAB Debt Certificates, Series 2010. The Educational Fund transferred \$17,262 to the Debt Services Fund to pay copier lease debt service payments.

## Note 10 - Risk Management

The District is exposed to various risks of loss including, but not limited to, general liability, property casualty, auto liability, workers' compensation and public official liability. To limit exposure to these risks the District purchased commercial insurance. There has not been a significant reduction in the District's insurance coverage during the year ended June 30, 2021. Also there have been no settlement amounts which have exceeded insurance coverage in the past three years.

## Note 11 - Related Party Transactions

The District is a member of the NPT Special Education Cooperative (NPT) and the Okaw Area Vocational Center Joint Agreement. During the year ended June 30, 2021, the District paid \$569,733 to NPT for special education services and received \$197,278 in pass through grant funds, refunds and reimbursements. During the year ended June 30, 2021, the District paid \$22,881 to Okaw Area Vocational Center Joint Agreement for vocational educational services and supplies and received \$53,178 in pass through grant funds.

## Note 12 - Economic Dependence

The District is economically dependent on the State of Illinois for funding. The COVID-19 virus pandemic and related effects were present during the year ended June 30, 2021. However, the effects on the State of Illinois and the District are unknown.

## Note 13 - Commitments and Contingencies

## A. Grant Audits

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 immaterial to the District.

## B. Compensated Absences

Certain employees of the District are entitled to paid vacations depending on job classification, length of service and other factors. If these employees terminated their employment at June 30, 2021, the District would be required to compensate them for their unused vacation time. The computed amount of compensation for unpaid vacation at June 30, 2021 was \$19,797.

## C. Retirement Commitments

As explained in Note 6, the District participates in the Teacher's Retirement System of the State of Illinois and the Illinois Municipal Retirement Fund. The District is committed for the net pension liability of the IMRF plan and its proportionate share of the TRS liability. Details of the net position liability, proportionate share of the TRS liability, pension expense, and other information associated with these plans are not included in the District's modified cash basis financial statements, but are provided to the District by IMRF and TRS.

## D. Unpaid Employee Contracts

At June 30, 2021, the District was obligated for \$585,597 in unpaid employee contracts.

## Note 13 – Continued

## E. School Bus Lease

On June 5, 2019, the District entered into an operating lease agreement for one school bus. The lease consists of five annual payments of \$17,202 and one annual payment of \$18,055. The third annual payment of \$17,202 was due but not paid as of June 30, 2021. As of June 30, 2021, the remaining annual payments are as follows:

Year ending June 30,	Α	mount
2022	\$	34,404
2023		17,202
2024		18,055
	\$	69,661

Rent expense under this lease amounted to \$17,202 during the year ended June 30, 2021.

## F. School Bus Lease

On March 16, 2020, the Board of Education approved entering into an operating lease agreement for two school buses. The lease consists of five annual payments of \$25,540. As of June 30, 2021, the remaining annual payments are as follows:

Year ending June 30,	<u>Amount</u>
2022	\$ 25,540
2023	25,540
2024	25,540
2025	<u> 25,540</u>
	\$102,160

Rent expense under this lease amounted to \$25,540 during the year ended June 30, 2021.

## G. High School HVAC System Upgrade

On October 5, 2020, the Board of Education approved a \$127,725 bid from Honeywell International to be paid out of the Operations & Maintenance Fund to upgrade the High School HVAC system. As of June 30, 2021, the District had paid \$116,485 for this project, leaving a remaining balance of \$11,240.

## H. High School Gym Floor Replacement

Prior to June 30, 2021, the District approved the replacement of the high school gym floor by Kiefer America LLC at an amount of \$114,200 to be paid by the Fire Prevention & Safety Fund and Operations & Maintenance Fund. As of June 30, 2021, the District had paid \$57,100 for this project from the Fire Prevention & Safety Fund, leaving a remaining balance of \$57,100 to be paid by the Operations & Maintenance Fund.

## I. <u>Transportation Technology Upgrade</u>

On May 17, 2021, the Board of Education approved a \$158,440 bid from Safety Vision Mobile Video Surveillance Solutions to be paid out of the Transportation Fund to insert cameras and Wi-Fi in all of the District's school buses. As of June 30, 2021, none of this balance had been paid.

## J. Bus Purchases

On June 21, 2021, the Board of Education approved the purchase of two school buses for an amount of \$139,972 to be paid out of the Transportation Fund from Midwest Transit Equipment. As of June 30, 2021, none of this balance had been paid.

## Note 14 - Prior Period Adjustment

During the fiscal year ended June 30, 2021, as required, the District implemented the accounting standard GASB 84, Fiduciary Activities. Rather than separately stated as an Agency Fund, GASB 84, Fiduciary Activities requires the District to report the aggregate student activity fund cash receipts, cash disbursements, and fund balance in the Educational Fund. Consequently, the adoption of the standard required a prior period adjustment to fund balance in the Educational Fund to include the July 1, 2020 aggregate student activity fund balance in the July 1, 2020 fund balance of the Educational Fund. The prior period adjustment amounted to a \$182,131 increase to the Educational Fund's fund balance.

## Note 15 - Subsequent Events

Management evaluated subsequent events through October 6, 2021, the date which the financial statements were available to be issued, and noted the following matter meeting the criteria for disclosure:

## New Elementary School

On August 16, 2021, the District held a public hearing for the District to issue a maximum of \$13,000,000 in School Fire Prevention and Safety Bonds and a maximum of \$7,000,000 in General Obligation Alternate Revenue Source Bonds for the purpose of improving the site and constructing a new elementary school building to replace the Washington and Lincoln Elementary School buildings. The District has entered into an agreement with BLDD Architects to provide architectural services and Poettker Construction to provide construction management services on the potential future project. As of October 6, 2021, the District has not issued the above bonds but has fulfilled all of the requirements to issue them at their future discretion.

Table Received (from the pollars)   Table Received (from the pollars)   Table Received (from the pollars)   Table Received (from 2019 page 2010 prior Lewes)   Table Received (from 2019 prior Lewes)   Table Received (from 20		A	В	O	D	Е	LL
Description (Ener Whole Dollars)         Taxes Received (from the Prior England Pr	~	SCHEDULE OF AD VALOREM TAX RECEIPTS	TO SECUNDATION AND ADDRESS OF THE PARTY OF T				
Educational Contentional Contentional Educational Education Educational Education Edu	2	Description (Enter Whole Dollars)	Taxes Received 7-1-20 thru 6-30-21 (from 2019 Levy & Prior Levies) *	Taxes Received (from the 2020 Levy)	Taxes Received (from 2019 & Prior Levies)		Estimated Taxes Due (from the 2020 Levy)
Educational         3,024,508         3,024,508         3,124,051         3           Operations & Maintenance         595,001         682,556         612,559         612,559           Debt Services ***         688,954         689,516         689,516         689,516         689,516           Tampsportation         188,579         188,579         196,296         196,296         196,296           Municipal Retirement         59,499         61,236         196,296         196,296         196,296           Avorking Cash         Working Cash         59,499         61,236         61,236         196,296           Including Leading Leading Cash         Fire Prevention & Safety         59,499         61,236         61,236           Including Leading Leading Cash         47,251         49,005         61,236         61,236           Including Leading Leading Leading Cash         47,251         49,005         61,236         61,236           Social Security/Andelicare Only         279,739         279,739         291,182         61,245           Summer School         Other (Describe & Itemize)         5,910,488         6,084,590         6,084,590           Other (Describe & Itemize)         Total Security Column B are unprotected to be overriidden when reporting on a strain of the service p	3	The second secon	ender in der	ok natikanistististy, des kraikka arakos huntanisis silveetkalahkalahkalahkalahkalahkalahkalahkala	(Column B - C)		(Column E - C)
Opeations & Maintenance         595,001         595,001         612,559           Debt Services **         688,954         688,954         689,516           Transportation         188,579         689,516         689,516           Municipal Retirement         188,579         196,296         659,610           Amicipal Retirement         59,499         659,610	4	Educational	3,034,508		3,034,508	3,124,051	3,124,051
Debt Services ***         688,954         689,516         CBD           Transportation         238,000         245,024         245,024         245,024         245,024         245,024         245,024         245,024         288,000         245,024	5	Operations & Maintenance	595,001		595,001	612,559	612,559
Transportation         238,000         245,024           Municipal Retirement         188,579         196,296           Municipal Retirement         188,579         196,296           Capital Improvements         59,499         61,256           Working Cash         59,499         61,256           Fire Prevention & Safety         59,499         61,256           Fire Prevention & Safety         59,489         61,255           Leasing Levy         59,848         61,255           Special Education         47,221         49,005           Area Vocational Construction         279,739         291,182           Social Security/Medicare Only         279,739         291,182           Social Security/Medicare Only         5,910,488         6,084,590           Other (Describe & Hemize)         5,910,488         6,084,590           Totals         * The formulas in column 8 are unprotected to be overridden when reporting on a ACCRUAL basis.	9	Debt Services **	688,954		688,954	689,516	689,516
Municipal Retirement         188,579         196,296           Capital Improvements         0         0           Capital Improvements         0         0           Working Cash         59,499         61,256           Working Cash         59,499         61,256           Tort Immunity         659,610         659,101           Fire Prevention & Safety         55,499         61,255           Leasing Levy         59,848         61,255           Special Education         47,251         49,005           Area Vocational Construction         279,739         291,182           Social Security/Medicare Only         0         0           Other (Describe & Itemize)         0         0           Order (Describe & Itemize)         5,910,488         0         5,910,488           * Totals         * The formulies in column B are unprotected to be overridden when reporting on a ACCRUAL basis.	7	Transportation	238,000		238,000	245,024	245,024
Capital Improvements         0         0         0         Capital Improvements         Capital Improvements         Capital Improvements         S9,499         C1,256         C1,256         C1,256         C1,256         C1,256         C1,256         C1,256         C1,256         C1,256         C1,255         C2,279,735         C279,735         C279,735 <th><math>\infty</math></th> <td>Municipal Retirement</td> <td>188,579</td> <td></td> <td>188,579</td> <td>196,296</td> <td>196,296</td>	$\infty$	Municipal Retirement	188,579		188,579	196,296	196,296
ownking Cash         59,499         61,256         61,256         61,256         61,256         61,256         61,255         62,21,182<	6	Capital Improvements	0		0	der der von der	O
Tort Immunity         659,610         659,610         659,610         659,610         693,191         6           Fire Prevention & Safety         59,499         61,255	10	Working Cash	59,499		59,499	61,256	61,256
Fire Prevention & Safety         59,499         61,255           Leasing Levy         59,848         61,255           Leasing Levy         59,848         61,255           Special Education         47,251         49,005           Area Vocational Construction         0         0           Social Security/Medicare Only         279,739         279,739           Summer School         0         0           Other (Describe & Itemize)         0         0           Other (Describe & Itemize)         0         5,910,488         6,084,590           * The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.	1	Tort Immunity	659,610		659,610	693,191	693,191
Leasing Levy         59,848         59,848         61,255         Period         61,255         Period         P	12	_	59,499		59,499	61,255	61,255
Special Education         47,251         49,005           Area Vocational Construction         0         0           Social Security/Medicare Only         279,739         291,182           Summer School         0         291,182           Other (Describe & Itemize)         0         0           Totals         5,910,488         0         5,910,488         6,084,590         6,0           * The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.         * All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).	13	Leasing Levy	59,848		59,848	61,255	61,255
Area Vocational Construction         Area Vocational Construction         0         0         279,739         291,182         2           Social Security/Medicare Only         Summer School         0         0         279,739         291,182         2           Summer School         0         0         0         0         6,084,590	14	Special Education	47,251		47,251	49,005	49,005
Social Security/Medicare Only         279,739         291,182         2	15	Area Vocational Construction	0		0	miletik germen i per velera i di insperi deleman se emmen milaterikan bersekamanankan separakan pamanyan	The state of the s
Summer School         0         <	16	Social Security/Medicare Only	279,739		279,739	291,182	291,182
Other (Describe & Itemize)     0     0       Totals     5,910,488     0     5,910,488     6,084,590       * The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.   ** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).	17	Summer School	0		0		
Totals       5,910,488       6,084,590         * The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.       * All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).	18	Other (Describe & Itemize)	0		0		O
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	21	* The formulas in column B are unprotected to be overridden wh	hen reporting on a ACCRUAL bas	is.			
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1/2		n Funds)	and specifical transfer and section of the section	March was made and an advantage of the control of t	dempeter over a ment of the control	C				
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24	~~	the special part and the stage of the same particle and the contribution	reserve in the application paper are a published function of the second of the second	consistence and the construction of the constr	er en programment de de programment de la companya del companya de la companya de la companya del companya de la companya del la companya de	A period of the second of the				
22	- Total (All Funds)	en en penn en destri de Obrasa ha andersonden en en derek	The state of the s			0				
26	OTHER SHORT-TERM BORROWING									
27	7 Total Other Short-Term Borrowing (Describe & Itemize)		<b>W</b>			0				
Ž	Sandisander Sandis de de marie de amount annotation de la companya de la constitución de		r=							
29	SCHEDULE OF LONG-TERM DEBT							Append An execution of the discount of AAA is explosed and above constitution of the appendix	e alle Constitution and Management and Annual Annua	CHANGE OF SHEET OF SHEET
	and the state of t	Date of Issue		*	Outstanding	lssued	Any differences	Retired	Outstanding Ending	Amount to be Provided
3	identification or Name of Issue	(mm/dd/yy)	Amount of Original Issue	Type of Issue	Beginning July 1, 2020	July 1, 2020 thru June 30, 2021	(Described and Itemize)	July 1, 2020 thru June 30, 2021	June 30, 2021	Tor Payment on Long- Term Debt
3	Qualified Zone Academy Bonds Debt Certificates, 2005	08/02/02	1,579,000	THE PARTY OF THE P	1,579,000	Approximation of the second control of the second control of the second		Comment of the Commen	1,579,000	5,560
32		02/05/10	Commence of the Commence of th						380,000	92,623
m		02/05/10							385,000	102,667
8		71/90/90	1,500,000			The state of the s	Andrewski i salah sa	675,000	65,000	0
ř		08/29/16		8	11,081			11,081	0	0
38		71/21/70	172,888	*				34,935	36,134	36,134
က်		03/12/19	1,500,000	9		Color of the Color	The exact to the approximate and the applications and antideoperation (Constitute of the applications)	290,000	940,000	830,249
88		06/04/20	1,5		1,500,000			CONTRACTOR	1,500,000	1,500,000
33	School Bus Lease 2020	04/03/20	A CANADA CONTRACTOR CO	8	manyane (here man) a construction of the second	A THE CONTRACTOR OF THE PROPERTY OF THE PROPER	ACTION ACCOMMENSATION SALEMENTS (ACCOMMENSATION CONTRACTOR)	12,554	46,440	46,440
4	Copier Lease	06/04/20	47,618	T COMME AND PROPERTY AND ADMINISTRAL PORT OF THE PROPERTY OF T	8 46,326			15,781	30,545	30,545
41	от таковання выдачання на наменення на на наменення на на наменення на		The second secon	as, man, an maginaponanonononoholdisalisani (IQRQ)nap manyanan			The second secon		0	The staying ingines on the state of the contract of the state of the s
42		200				AND	A THE RESIDENCE AND ADDRESS OF THE PROPERTY OF	e de la company de la describación de la company de la com	0	AND THE RESERVE THE CALMAND THE WARREST STREET, WHEN THE TANK THE PARTY AND THE PARTY
4	AND THE PROPERTY OF THE PROPER		en mone of the Commence of the	egy ( ), by a character of the common of the	Section Company of the Company of th			Commence of the properties of the contract of	O	THE THE PARTY OF T
4 4	And productional supply on the parties and the parties of the part			is destributed by the special property of the special property of the special		and the commence of the commen			0	(reppendientender Distributender der und Barrior in 160 BANO)
4 5 6	THE THE PARTY OF T				A CONTRACTOR CONTRACTO		-	A STATE OF THE STA	0	
4	THE THE PROPERTY OF THE PROPER			A CORF I AND				and the state of t	0	A VIJAMBAN (AVVIA MANDANDAN) MAY YOU YOU JOY, THE PARTY HOUSE
48	Annual manual of the company of the						And the second s		0	appearant before a delicione conference and other many company of the en-
49	The individual of the control of the	A STATE OF THE STA	7,177,444	The second secon	6,001,470	0	0	1,039,351	4,962,119	2,644,218
5 2	• Each type of debt issued must be identified separately with the amount:	,.								
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safet	4. Fire Prevent, Safety, Environmental and Energy Bonds	y Bonds	7. Other	Other Qualified Zone Academy Bonds	Bonds			_
23	2. Funding Bonds	5. Tort Judgment Bonds	spu		Other	Capital Lease				
53	3. Kerunding bonds	o. building boiles								
			Reference should	he made to the au	Reference should be made to the auditor's report regarding this information.	ng this information.				

Print Date: 10/6/2021 Pana linked afr-21-form

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

Page 27

L	0	ш	(1)				7
$\perp$	A   B   C   D		D	-	-	2	
	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES	\$3					
2	Description (Enter Whole Dollars)	Account No	Tort Immunity <sup>a</sup>	Special Education	Area Vocational Construction	School Facility Occupation Taxes	Driver Education
က	Cash Basis Fund Balance as of July 1, 2020		762,847	A CONTRACTOR OF THE PROPERTY O		26,411	THE REAL PROPERTY AND THE PROPERTY AND T
4 1		00 00100 00 00 00 00	110 000	47.350			
<u>۱</u>	_	10, 20, 40 01 30-1100, 80	110,000	007/1			
ဖ		10, 20, 40, 50 or 60-1500, 80	1,701	Comment of the contract of the	A CONTRACTOR OF THE PROPERTY O	And the second s	C C C L
^		0/81-01					7,940
ω	_	30 or 60-1983	••••			615,050	000.01
υ <del>ζ</del>	Driver Education   Driver Educ	10 or 20-55/U	010 6	7.7			12,290
= ;	_	000000000000000000000000000000000000000	70,7	-	The state of the s		and the state of t
- 5		10, 20, 40 of 50-7,200	664 024	A7 204		020 272	10 250
7	_		T\$0,400	47,3U	O	USU,SIG	057,81
13	-			and the second s			
4 1	_	10 or 50-1000	and	T05'/4		000.1	18,230
2 5		0.622-0.0 0.02	064.007			ECC'/	
일!		90	6/T/C0C	***************************************			•
; [		30-500	anter Anna		o	73 907	
0			vennere	-	***************************************		
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300	- AND	gegyveten		290,000	
8	Debt Services Other (Describe & Itemize)	30-5400	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	ing Anagga			
2	Total Debt Services	Annesse en de en male en men en e				313,907	
22	Other Disbursements (Describe & Itemize)	-				de annual de la companya de la comp	HAOA hada dha Marana dha dha an dha an an Anna an A
23	Total Disbursements	Annual contract of the contrac	585,179	47,301	0	321,306	18,230
24	Ending Cash Basis Fund Balance as of June 30, 2021		841,699	0	0	320,155	0
25	Reserved Cash Balance	714			a de la companya de l	320,155	· (m. datem. den / m. den
26	•—	730	841,699	0	0	0	0
į		·					
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES						
29			•				
8	Yes No Has the entity established an insurance reserve pursuant to 745 ILCS LU	2-TO3;	170				
<u>بر</u>	If yes, list in the aggregate the following:	Total Claims Payments.	003 170				
33		lotal neset ve netitali ilig.	CCO'TLO				
34		r amount for each category.					
35	_		53.472				
00 6	Workers Compensation At any or workers occupations in the compensation of the compensa	AND	0				
3 8		er de seus en seus de la company de seus de se	122,399				
8 8		AND THE PROPERTY OF THE PROPER	44,706				- 1/1
8			0				
4		and the state of t	361,771				
5	$\overline{}$		0				
43	~-		2,831				
44		er en	0				
45	Other -Explain on Itemization 40 tab	ть раборы вередня передости передости передости передости для вередения передости передости передости передост	0				
46	Total		200				
44	C31 (Total Tort Expenditures) minus (C36 through C45) must equal U	and a semiler a manufacture and appear on the property party as a series and demonstrate and it describes					
49		i in the Tort Immunity Fund (80) du	uring the year.				
22	55 ILCS 5/5-1006.7		200 mg and	and the control of th			

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

Print Date: 10/5/2021 Pana linked afr-21-form

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

			)						the state of the s	,		
- 0	CARES, CRRSA, and ARP SCHEDULE - FY 2021	pu	ARP	SCHE	DOL	Ш	Y 202	7		Strike	ATEMORRED	R SELOW
(m)	Please read schedule instructions	nstr	uctions		before completing.	oleting						
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY21?	ve/expe	nd CARES, Y21?	×	Yes			No				
5	If the answer to the above question is "YES",	2	ES", this sol	redule		completed						
9	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR	CHEDUL	E INTO THE A		IF THE LINKS ARE BROKEN, THE AFR WILL	KEN, THE AF		INT BACK TO	BE SENT BACK TO THE AUDITOR FOR CORRECTION	OR CORRE	CTION,	
7	Part 1: CARES, CRRSA, and ARP REVEN	d AF	REVE	NUE			-	-				
∞	Revenue Section A	Section A on July 1, prior yea	Section A is for revenue r on July 1, 2020 through J prior year FY20 AFR.	Section A is for revenue recognized in FY21 reported on the FY21 AFR for FY20 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports for expenditures reported in the prior year FY20 AFR.	1 reported on the Sgrant expendit	ne FY21 AFR for ure reports for	FY20 EXPENDITI expenditures re	URES claimed ported in the				
ြ	1		(10)	(20)	(30)	(40)	(20)	(09)	(02)	(08)	(06)	Total
9	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations &	Debt Services	Transportation	Municipal Retirement/	Capital Projects	Working Cash	Tort	Fire Prevention	
1 2	PESSER I (mily) (CARES Act) (FRIS SUB PROGRAM CODES: ER. DE. EE. PL)	4998	1.990	-			Social Security					1,990
7 6	_	4998										0
5 4		4998	<del></del>								<del></del> _	0
7.		4998	·······								<u> </u>	0
16	Total Revenue Section A		1,990	0		0	0	0				1,990
17	Revenue Section B	Section B claimed c AFR.	is for revenue r on July 1, 2020 th	Section B is for revenue recognized in FY21 reported on the FY21 AFR and for FY21 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports and reported in the FY21 AFR.	1 reported on th	e FY21 AFR and xpenditure rep	for FY21 EXPEN orts and reporte	DITURES ed in the FY21				
:   22			(10)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)	Total
61 6	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
2 2	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	7 220,314	· et				800 P. To				220,314
	+	link in cell A22	13,413	<b>m</b>				called Lines		No.		13,413
5				を かんしょう ないない		を できたないない						
3 4		4998	Seed Shinese internation	Andreas in the second of the s		And the second s						
25		4998						k-1,† <del>/2</del>			<u>.</u>	0
, ,	Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Actt 4998 - not accounted for above (Describe on Itemization tab)	4998	······					#419# [ T257				
	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998						. t = 1 g/2 <sub>6</sub> ≠			0	
27												722 777
28	28 Total Revenue Section B		233,727	0			1			2	4	55,72,

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

		-				l			-	-		
$\perp$	A	В	၁	a	Ш	1-	9		-	7	~	_1
6	Revenue Section C: Reconciliation for Revenue Accour	or Reve	enue Acco	ount 4998	ıt 4998 - Total Revenue	evenue						
3 8	Total Other Federal Revenue (Section A plus Section B)	4998	222.304	0		0	0	0			0	222.304
8	-		222,304	0		0	[0	0			. 0	222,304
8	-	0	Appropriate Control of the Control o	0		0	0	0				0
33			0K	OK		OK	ОК	ОК			OK	ОК
34	<del>-+</del>											*
35	Part 2: CARES, CRRSA, and ARP EXPENDITURES	AAR	EXPE	NDITUE	<b>ES</b>							
8 8		2021 FF	IS Expendi	tures report	ts may assis	t in detern	ining the e	xpenditures	to use bel	ow.		
3 8	Evnouditure Certion A:											
ò							As a few from the second secon					
8 8	ESSER I EXPENDITURES			(100)	(200)	(300) Purchased	(400) Sumplies &	(500)	(009)	(700)	(800) Termination	(900)
8 4	FINCTION			Salaries	Benefits	Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Benefits	iotal Expenditures
4	1. List the total expenditur	ow wo										
1 8	INST	1000		e na nakalane e di nama i media nakalah di satu mengalah sa	Andreas (Section 2000) and conference of	27,886	158,255	5 10,704	distriction (see the standard of the standard	a kitan ingila kitalisi kamana ingila milan milan makanika.		196,845
4		2000				6,200	14,340	0				20,540
4	Collister of the state of the s	ر وعمرايا بر				and the second of the second o		Control of the Contro				
46	1											
4	Facilities Acqu	2530		0	Final elektrichen Makender Staten eine Seiten er-	To a located of the last and a will define a date of the source of the s	An example of third for an experimental property of the second se	radion) is spirit despriving the first independent of the Committee of Committee of the Com	and the same of th	and the state of t		0
48	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				5,800	13,931	_				19,731
49		2560					409					409
3	3. List the technology expenses in Functions; 1000 & 2000 below (these	hese						· 据述的 · 经公司				
51						And the second s		distance of the statement of the stateme				
52	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 1000)	1000				25,516	154,871	10,704				191,091
	-	2000				000						5,949
23						008,5	149					
	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure	Total				31,316	155,020	10,704		. 0		197,040
72	Functions)	;				÷						
22	Expenditure Section B:							CICALIDEENACHTE				
21 28	CARES			(100)	(200)	(300)	(400)	(500)	(009)	(2007)	(008)	(006)
, c	EXPENDITURES			Salaries	Employee Renefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
20 00	FUNCTION								養後の一年の前の			
09	1. List the total expenditu					The state of the s	And the second s	And the factor of the same of		And the second second second second		
61	INSTRUC	1000								A. 63. Sec. 35		0
62	SUPPORT SERVICES Total Expenditures	2000					13,413					13,413
63	_											
64	2. List the specific expenditures in Functions; 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)	these										
_	Ĭ,	2530										
		2540					6					0
29	FOOD SERVICES (Total)	2560					13,413					13,413
			•	-		4						

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

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

L	A	В	C	D	Е	4	9	I	_	7	소	
لـــــا	89											
L	List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	hese										
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 70 in Function 1000)	1000				A comment of the confidential following the conf	i salma vargo i danis salma di danis - ilia i Mila pi danishi sa sa	energy framework in the configuration of the config				0
<u>'`</u>	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Induded 71 in Function 2000)	2000				"생존한당하는				ander i i sebe		. 0
	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure 7.2 Functions)	Total Technology				<b>.</b> 0	0	0		0		
	-						·	_				
<u> </u>	74 75 ESSER II EXPENDITURES			(100)	(200) Emalovee	(300) Purchased	(400)	DISBURSEMENTS (500)	WTS(600)	(700)	(800)	(006)
<u>'`</u>	76 EINCTION			Salaries	Benefits	Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	lermination Benefits	Total Expenditures
-	1. List the total expend	MO.										
1-100	79 INSTRUCTION Total Expenditures 80 SUPPORT SERVICES Total Expenditures	1000				no	And the state of t	er fills frendsk mal om fillske klader e fillsfrake i de skaler fil	Andrewski mellem (1985 - m.) in the color of	And the state of t		0
<u>"</u>	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these	v (these										
′1∞	Facilities Acquis	2530		The property of the second		Services in security and the second second second second second	a en la constitue de la commente de	And the second of the second o	and the forest and the first first to the fi			
Ι∞		2540										0
ω ρ	85 FOOD SERVICES (Total)	2560										0
∞		asa,				The state of the s						
- 80	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included In Function 1000)	1000									J	
_ <del>∞</del>	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 89 in Function 2000)	2000					:			,	J	
<u>_</u>	1.0GY-RELATED SUPPLIES, PURCHASE SERVICES, btal TECHNOLOGY included in all Expenditure	Total Technology				0	0	0		.0		
0							i.			• · · · · · · · · · · · · · · · · · · ·		
တ တ	92 93 GEER I EXPENDITURES			(100)	(200) Employee	(300) Purchased	(400) Supplies &	DISBURSEMENTS (500)		(700) Non-Capitalized	(800)	(900)
ත් ත්	94 EUNCHON			Salaries	Benefits	Services	Materials	Capital Outlay	Other	Equipment	Benefits	Expenditures
ര്	1. List the total expenditur	W.				Victoria management School Co. Contradentes	width stockholer mount (New years) I wan		And the second s			
97	37 INSTRUCTION Total Expenditures	1000								a ir leide	0	
တ်ဂို	98 SUPPORT SERVICES Total Expenditures	2000									0	
100	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these company) which is a specific expenditures are also included in Function 2000 above)	(these										
101		2530									0	
102 103	102 operation & maintenance of plant services (Total) 103 food services (Total)	2540 2560								.	0	
		3Se										
105	35 expenditures are also included in Functions 1000 & 2000 above).						9年20日本 (10年1月) 10日 - 10日 - 10					

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

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

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	₩	n	ر		ll l			פ			7	¥	7
106	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 6) in Function 1000)  TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included	1000									- Christian Andrews		0
107		2000						:			na este	:	0
108	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure B Functions)	Total Technology				0		0	0		0		. 0
109												<del>-</del>	
110	Other CARE			(100)	(200)	(0	(300)	(400)	DISBURSEMENTS (500)	TS(600)	(002)	(008)	(006)
112	Fund EXPENDITURES			Salaries	Employee Benefits		Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total
113				£ .									
4 7	4 List the total expenditures for the Functions 1000 and 2000 below	00v				And the second s	Section of the section of the section of	The second secon	And the second s	The second secon			
110	SUPPORT SERVICES Total Expenditures	2000											<b>.</b>
? <b>E</b> [	STAN COURT OF CALL CO.	· februar											
118	<ol> <li>List the specific expenditures in Functions: 2330, 2340, &amp; 2500 Below (uses: expenditures are also included in Function 2000 above)</li> </ol>	acam) w											
119	Facilities Acquis	2530		and the second second seconds	A commence of the comment of the com	By Committee, or the always as count to observe	Tombran all Charles and the Charles	in a contraction of the first of the state o	ann an eilean aireann da adh abhlainn ar beannn aid adh				. 0
120	120 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540											0
121	FOOD SERVICES (Total)	2560											0
5	3. List the technology expenses in Functions: 1000 & 2000 below (these	1ese											
3						Section of the sectio	مرة الطائر شكات ماها سنائل سرا	aliable to delice and beautiful	And the state of t		American Company of the Company of t		
124		1000				# ·							0
125	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included ) in Function 2000)	2000				•							0
	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure	Total		. 41 		0	0	÷					. 0
126	Functions)	l echnology											
127			200					Company of the					
128	Expenditure Section F:				And the second s	7 2 2 2 2 2 3 miles							
130	TOTAL EXPENDITURES (from all			(100)	(200)		(300)	(400)	(500)	(009)	(200)	(800)	(006)
131	CARES, CRRSA, & ARP funds)			Salaries	Employee Benefits	THE REAL PROPERTY.	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
132	FUNCTION				and the state of t			Andread State of the State of t					
		1000		0	0	27,886	0 1 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	158,255	10,704	0 0	0		196,845
134	SUPPORT SERVICES TOTAL EXPENDITURES	7000		a a	2	ODZ'a j		2/,/33	_ ************************************	2			230,798
136													
137													
138				(100)	(200)	and the second s	(300)	(400)	——DISBURSEMENTS (500)	(009)	(007)	(800)	(006)
3	EXPE			Calorine	Employee	······································	Purchased	Supplies &	Canifal Ortlay	Other	Non-Capitalized	Termination	Total
140	CRRSA			Soldines	Benefits		Services	Materials	function market		Equipment	Benefits	Expenditures
141	FUNCTION												
- 5	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,	Total Technology				31,316		155,020	10,704		0		197,040
77													

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

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Undepreciated June 30, 2021

Depreciation Ending

June 30, 2021 Accumulated

July 1, 2020 thru June 30, 2021

July 1, 2020 thru

June 30, 2021

0

Depreciation Allowable

Accumlated Depreciation Beginning July 1, 2020

Life In Years

Cost Ending June 30, 2021

Less: Deletions July 1, 2020 thru June 30, 2021

July 1, 2020 thru June 30, 2021

Additions Add:

> Cost Beginning uly 1, 2020

> > Acct #

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Page 32

Add:

Less: Depreciation

**Ending Balance** 

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13,014,493

9,312,430

315,492 39 79,177

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STINATIO COPERATING DEPOSED REPLACE COPPLEX AUTHOR COLORISIS (PTC) COMPLIATIONS (2020 - 2021)		Ι					
Institution		Α	B	C	D	and the second s	E F
	1					TIONS (2020 - 2021)	
Company	2		<u>This</u>	schedule	is completed for school districts only.		
Part	4	<u>Fund</u>	Sheet, Row		ACCOUNT NO - TITLE		Amount
Description	6	***************************************	***************************************		SEDATING CYDENCE DED DUDU	······	
December   19-80, 13-15   13-16   13	7	EXPENDITURES:		<u> </u>	ERATING EAFENSE PER POPIL		
Column	8	ED	Expenditures 16-24, L116		Total Expenditures		\$ 11.645.542
1		•	· ·		The state of the s		673,756
2	11						1,035,271
1985	12	MR/SS	•				589,363
Secretary		TORT	Expenditures 16-24, L429		Total Expenditures		585,179
	14					Total Expenditures	\$ 14,997,675
	16		IRSEMENTS/EXPENDITURES NOT APPLICABLE TO THE	REGULAR	K-12 PROGRAM:		
	18						\$0
Proceed 10 1, 10 ft Colf   100	20	ł company of the state of the s					0
Nonemark   19-14, 19-20-07   1404   1405	21	•	Revenues 10-15, L49, Col F				0
Processor 10-15, 10-5, Co F	22				Summer Sch - Transp. Fees from Other Sources (Out of State)		0
15   18   Removade (1-5, 15, 25, cell   1451   1452   1454   14	23 24						0
Fig.   Revenues 19-05, LOC, Cell   1492   Adult - Transp Fees from the Distract (in State)	25						0
Col. Abst.   1.50   Col. Col. P.	26		Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
Quantity   Homeses 20-04, 1513, Coll & F   5410   Autil of Grams (CS)   College   Co	27 28						0
Dobbs:15   November 10-15, 125, Col D. F   5909	29	1					0
QAA-FI,   Revenues 30-55, 1215, 00 DF   4600   Fed - Special Security	30	O&M-TR	Revenues 10-15, L152, Col D & F	3499			0
2   25   26   25   26   26   27   27   28   28   28   28   28   28	31 32				Fed - Spec Education - Preschool Flow-Through		0
Decembrate   Dec	33	1					0
5   D	34	ED					0 193
	35						76,982
Second	36 37						0
Section	38						0
1911   Special Clarker   1-24, 12, 12, 10 k   1911   Special Claretto Programs   1-24   Protect Patition   533, 42	39						23,/68
Social Education Programs Prox Tutton   Social Education Programs Prox Tutton Programs	40 41						2,120
Second	42						635,428
4   5   Expanditures 16-24, L15, Col K   1915   Remedial/Supplemental Programs Fre-K-Private Tuttion	43						0
Second	44	ł			Remedial/Supplemental Programs Pre-K - Private Tuition		0
Second   Dependitures   16-34, 128, Col   C.	45 46						0
Stote	47						0
December   Community   Service   Community   Communi	48						0
Ele	49 50						0
Separations	51						0
Second   Septembrouse   Second   Septembrouse   Second	52		Expenditures 16-24, L77, Col K - (G+I)				39 219
Section   Expenditures 16-24, 1134, Col K (-61+)   300	53 54	1		4000			601,287
			· · · · · · · · · · · · · · · · · · ·	-			59,259
Some				3000			0
Solid   Septembures   16-24, 1155, Col   Solid   Non-Capitalized Equipment   Solid   Septembures   16-24, 1155, Col   Non-Capitalized Equipment   Solid   Solid   Septembures   16-24, 1124, Col   Solid   S				4000	Total Payments to Other Govt Units		0
Dos   Sependitures 16-24, 11-14, Col K   500   Payments to Other Disk & Govt Units   380,71	58 59			-			335,374
1				4000			0
2 TR	61	DS	Expenditures 16-24, L174, Col K				980,781
A							0
Section							8,680
Fig.   R	65	TR	Expenditures 16-24, L214, Col G	-			58,570 5,538
MR/SS			Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		5,538
MR/SS   Expenditures 16-24, 1224, Col K   1275   Remedial and Supplemental Programs - Pre-K   MR/SS   Expenditures 16-24, 1225, Col K   1300   Adult/Continuing Education Programs   Mal/SS   Expenditures 16-24, 1228, Col K   1600   Mamer School Programs   MR/SS   Expenditures 16-24, 1228, Col K   1600   Mamer School Programs   MR/SS   Expenditures 16-24, 1289, Col K   1600   Mamer School Programs   MR/SS   Expenditures 16-24, 1289, Col K   1600   Mamer School Programs   MR/SS   Expenditures 16-24, 1289, Col K   1200   MR/SS   Expenditures 16-24, 1289, Col K   1200   MR/SS   Expenditures 16-24, 1325, Col K - (G+H)   1225   Pre-K Programs   Pre-K Programs   Pre-K Programs   Pre-K   MR/SS   MR/SS   Expenditures 16-24, 1329, Col K - (G+H)   1275   MR/SS   MR/SS   Expenditures 16-24, 1329, Col K - (G+H)   1275   MR/SS   MR/SS   Expenditures 16-24, 1329, Col K - (G+H)   1275   MR/SS   MR/SS   MR/SS   Expenditures 16-24, 1329, Col K - (G+H)   1275   MR/SS   MR/SS   Expenditures 16-24, 1339, Col K - (G+H)   1275   MR/SS   MR/SS   Expenditures 16-24, 1339, Col K   1910   MR/SS   MR/SS   Expenditures 16-24, 1339, Col K   1910   MR/SS   MR/SS   Expenditures 16-24, 1339, Col K   1910   MR/SS   MR/SS   Expenditures 16-24, 1334, Col K   1911   MR/SS   MR/SS   Expenditures 16-24, 1344, Col K   1913   MR/SS   MR/SS   Expenditures 16-24, 1344, Col K   1914   MR/SS   MR/SS   Expenditures 16-24, 1344, Col K   1915   MR/SS							3
MR/SS							769
MR/SS			Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		0
MR/SS							466
Tort							200
Tort	74	Tort					18,344 0
Tort				1225	Special Education Programs Pre-K		0
Tort							0
Tort							0
Tort			Expenditures 16-24, L338, Col K	1910			0
Tort							0
Tort	82						0
Tort	83						0
Activation   State   Programs   Private Tuition		4	Expenditures 16-24, L343, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		
Tort Expenditures 16-24, L346, Col K 1918 Interscholastic Programs - Private Tuition  Tort Expenditures 16-24, L347, Col K 1919 Summer School Programs - Private Tuition  Tort Expenditures 16-24, L348, Col K 1920 Gifted Programs - Private Tuition  Tort Expenditures 16-24, L349, Col K 1921 Bilingual Programs - Private Tuition	85	1					0
10   10   10   10   10   10   10   10							
Tort Expenditures 16-24, L348, Col K 1920 Gifted Programs - Private Tultion  Tort Expenditures 16-24, L349, Col K 1921 Bilingual Programs - Private Tultion	88	Tort					0
The state of the s			Expenditures 16-24, L348, Col K	1920			0
			Expenditures 16-24, L349, Col K Expenditures 16-24, L350, Col K	1921 1922	Bilingual Programs - Private Tuition Truants Alternative/Optional Ed Progms - Private Tuition		

	A	В	C	D	TEL	E IA
1		ESTIMATED OPERATING EXPENSE PE	R PUPIL (OE	PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 202:	L)	
2				is completed for school districts only.	•	
4	<u>Fund</u>	<u>Sheet, Row</u>		ACCOUNT NO - TITLE	***************************************	Amount
92 93 94 95 96 97 98 99	Tort Tort Tort	Expenditures 16-24, L394, Col K - (G+I) Expenditures 16-24, L421, Col K Expenditures 16-24, L429, Col G Expenditures 16-24, L429, Col I  9 Month /	3000 4000 - - - ADA from Avera	Community Services Total Payments to Other Govt Units Capital Outlay Non-Capitalized Equipment Total Deductions for OEPP Computation (Sum of Lines 1: Total Operating Expenses Regular K-12 (Line 14 minus Lines 1) ge Dally Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020 Estimated OEPP (Line 97 divided by Lines 1)	ne 96) 0-2021	0 0 0 2,846,981 12,150,694 1,044.30 11,635.25

A	В	С	D	El F
1	ESTIMATED OPERATING EXPENSE P	ER PUPIL (OE	PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)	aaaadaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa
2			e is completed for school districts only.	
	·	rms schedul	e is completed for School districts only.	
<u>Fund</u>	Sheet, Row		ACCOUNT NO - TITLE	Amount
71		***************************************	PER CAPITA TUITION CHARGE	
3 LESS OFFSETTING RECEIPTS/RE	VENUEC.		STATE OF CHARGE	
4 TR	Revenues 10-15, L42, Col F			
5 TR	Revenues 10-15, L44, Col F	1411 1413	Regular -Transp Fees from Pupils or Parents (In State)	\$
06 TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Other Sources (In State) Regular - Transp Fees from Co-curricular Activities (In State)	***************************************
07 TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	***************************************
08 TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)	***************************************
09 TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)	***************************************
10 TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)	***************************************
11 TR	Revenues 10-15, LS5, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)	***************************************
12 TR	Revenues 10-15, LS7, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)	***************************************
13 TR 14 ED	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)	***************************************
15 ED-0&M	Revenues 10-15, L75, Col C Revenues 10-15, L83, Col C,D	1600	Total Food Service	47,
16 ED	Revenues 10-15, L85, Col C,D Revenues 10-15, L86, Col C	1700	Total District/School Activity Income (without Student Activity Funds)	***************************************
17 ED	Revenues 10-15, L89, Col C	1811 1819	Rentals - Regular Textbooks	16,
18 ED	Revenues 10-15, L90, Col C	1821	Rentals - Other (Describe & Itemize)	41,
19 ED	Revenues 10-15, L93, Col C	1821	Sales - Regular Textbooks Sales - Other (Describe & Itemize)	***************************************
20 ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)	***************************************
21 ED-0&M	Revenues 10-15, L97, Col C,D	1910	Rentals	
22 ED-0&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts	17,
23 ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts	***************************************
24 ed 25 ed-0&m-tr	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)	***************************************
251ED-0&M-TR 261ED-0&M-MR/SS	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education	219
27 ED-MR/SS	Revenues 10-15, L143, Col C,D,G Revenues 10-15, L147, Col C,G	3200	Total Career and Technical Education	30
28 ED	Revenues 10-15, L147, Col C,G Revenues 10-15, L148, Col C	3300 3360	Total Bilingual Ed State Free Lunch & Breakfast	***************************************
29 ED-0&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative	2,
30 ED-0&M	Revenues 10-15, L150,Col C,D	3370	Driver Education	***************************************
B1 ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation	12
32 ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants	319
ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	. 3660	Scientific Literacy	***************************************
B4 ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education	***************************************
B5 ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant	***************************************
36 ED-0&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant	***************************************
37 ED-O&M-DS-TR-MR/SS 38 ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant	***************************************
BO ED-O&IM-DS-TR-MIK/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success	***************************************
10 0&M	Revenues 10-15, L166, Col C,F Revenues 10-15, L169, Col D	3815	State Charter Schools	***************************************
11 ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3925 3999	School Infrastructure - Maintenance Projects	***************************************
12 ED	Revenues 10-15, L179, Col C	4045	Other Restricted Revenue from State Sources	18
13 ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G		Head Start (Subtract) Total Restricted Grants-In-Aid Received Directly from Federal Govt	***************************************
4 ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V	***************************************
15 ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service	6
16 ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I	569
17 ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV	515 14
18 ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	361
ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	254
00 ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	
51 ED-O&M-TR-MR/SS 52 ED-O&M-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	
77 ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L223, Col C,D,G Revenue Adjustments (C226 thru J253)	4700	Total CTE - Perkins	25
8 ED	Revenue Adjustments (C226 thru J253) Revenues 10-15, L255, Col C	4800	Total ARRA Program Adjustments	***************************************
79 ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L255, Col C Revenues 10-15, L256, Col C-G,J	4901 4902	Race to the Top	***************************************
BO ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4902	Race to the Top-Preschool Expansion Grant Title III - Immigrant Education Program (IEP)	***************************************
31 ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	***************************************
B2 ED-O&M-TR-MR/SS	Revenues 10-15, L259, Coi C,D,F,G	4920	McKinney Education for Homeless Children	***************************************
33 ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	***************************************
34 ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932	Title II - Teacher Quality	***************************************
ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960	Federal Charter Schools	82
36 ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981	State Assessment Grants	***************************************
37 ED-0&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982	Grant for State Assessments and Related Activities	***************************************
BB ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach	66
39ed-0&m-tr-mr/ss 90ed-0&m-tr-mr/ss	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	33
1 Federal Stimulus Revenue	Revenues 10-15, L267, Col C,D,F,G CARES CRRSA ARP Schedule	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)	222
22 ED-TR-MR/SS	Revenues (Part of EBF Payment)	2100	Adjusting for FY20 revenue received in FY21 for FY20 Expenses	(1
33 ED-MR/SS	Revenues (Part of EBF Payment)	3100 3300	Special Education Contributions from EBF Funds ** English Leganting (Billingual) Contributions from EBF Funds **	252
95 95	and a second and a second	3300	English Learning (Bilingual) Contributions from EBF Funds **	
22			Total Deductions for PCTC Computation Line 104 through Line 193	\$ 3,128
<u>96</u>			Net Operating Expense for Tuition Computation (Line 97 minus Line 195)	9,022
<del>#</del> /			Total Depreciation Allowance (from page 32, Line 18, Col I)	624
<u>181</u>			Total Allowance for PCTC Computation (Line 196 plus Line 197)	9,647
97 98 99 90	9 Month	ADA from Avera	age Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021	1,04
<u>v</u>			Total Estimated PCTC (Line 198 divided by Line 199)	* \$ 9,23
01			•	
2 *The total OEPP/PCTC may	change based on the data provided. The fi	nal amounts v	vill be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the fin	al 9-month ADA.
3)** Go to the link below: Under	r Calculations, select FY 2021 Student Population F	unding Allocatio	n Summary.	
II Onen Eveni file and use the	amount in column D for the Special Education Con	eribustan and se	olumn E for the English Learner Contribution for the selected school district.	

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

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

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

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

- 1. The contract must be coded to one of the combinations listed on the icon below called "Fund-Function-Object Chart"
- 2. The contract must meet the qualifications on the icons below: the "Indirect Cost Plan" (Page 12 & 13 Sub-agreement for Services) and the "Subaward & Subcontract Guidance"
- 3. Only list contracts that were paid over \$25,000 for the fiscal year.



Fund-Function-Object Chart Indirect Cost Plan (double click to

Subaward & Subcontract



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

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

The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (page 30) for Program Year 2023.

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	(Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 15-22" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	500,000	25,000	475,000
TR-Pupil Transportation Services-Purchased Services	40-2550-300	Midwest Transit Equip. Inc	25,540	25,000	540
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Total			25,540		540

# **ESTIMATED INDIRECT COST DATA**

Page 37

	ESTIMATED INDIRECT COST RATE DATA SECTION I	ss" tab.)		ц 1		ס
	STIMATED INDIRECT COST RATE DATA  ECTION I	ss" tab.)				
	ECTION I  To Assist Indiract Cost Rate Determination	es" tab.)	the second secon	The second secon		
	וופוזרופו ספרפ יי סינוני ווינו ריי רטני וופר ביייייייייייייי	es" tab.)				
	(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)		endinadorida e cura interación, a lócació cur fasta i en destado estudopenhal expediencia desta como	megram (1986-1971 1971) ikadisen hilmnes sejas megramagi kalapatanjan dapatan kalapatan jara sambar	e e manier de manier de manier de la manier d	1907 to a separate de la Gardina de Caración de La Caración de la Caración de
	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. In the same repair, as those charged to and reimbursed from the same federal grant programs in the same repair, as those charged to and reimbursed from the same federal grant programs.	ents/expenditu snecific federal	res included within the follow grant programs in the same of	ing functions charged directangular	ctly to and reimbursed from	n federal grant programs
	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.	ile I clerks perfo	rming like duties in that funct	tion must be included. Incl	ude any benefits and/or pu	urchased services paid on
T T	Support Services - Direct Costs (1-2000) and (5-2000)		and the second of the second o	death size		
1	Direction of Business Support Services (1-2510) and (5-2510)	francistantenterfalles i meliteteskundenten francis	And the second s	Transmiss of the comment of the control of the cont		
_ ∞	Fiscal Services (1-2520) and (5-2520)	Production of the Property of	THE THE PERSON OF THE PERSON O	Commence of the Commence of th		
	Operation and Maintenance of Plant Services (1, 2, and 5-2540)		e de la france de la frança de	And the state of t		
2	Food Services (1-2560) Must be less than (P16, Col E-F, L65)	A V (Chapter of the second of	and the state of t	204,232		
7	Value of Commodities Received for Fiscal Year 2021 (Include the value of commodities when determining if a Single Audit is	en determining	if a Single Audit is	000		
+	required). Internal Senires (1-2570) and (5-2570)	THE THE PROPERTY OF THE PROPER	is adjessed on the second seption of a final and another operation of the parties of the project of the project	760,00		
·	III.CETIALOGEVICES (12.27.7) VIOLENCE (12.27.9) VIOLENCE	eteranos circula da de esta de	and desired the selection of the selecti	and the contraction of the contr		
-	Data Processing Services (1-2660) and (5-2660)	***************************************	ere er	ere par in July 1 of Lyman . As well, proprietable annual agreeing and an occur		
<u> </u>	SECTION II	A MARIE THE REAL PROPERTY OF THE PARTY OF TH	and the second of the contract of the second	and the second of the second o	the control of the co	
16	Estimated Indirect Cost Rate for Federal Programs		e e e describi siyli da synasiyyedda o biyyanad iyasanyya ddynay tamayna daraba sibafdi mada marq	Onjoy de la maria de seguis propies de serie manier de la principa de la principa de la principa de la princip	***************************************	
<u>_</u>			Restricted Program	ogram	Unrestricte	Unrestricted Program
<u>.</u> 0 0		runction	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
	INSTRUCTION  For each Constitution and C	TOOT	erse souten. De soute en service manifestation de soutenant de soutena	OUP, UOU, 1	and the second consistency of the advantage of the second	0,400,400
	IPPOIT SETVICES.	2100		355.857		355.857
$\bot$	Instructional Staff	2200	ary handless for many and an extension of the contract of the	897,372		897,372
23	General Admin.	2300		295,406		295,40
	School Admin	2400	e generale de man en general de comun del en ligad del del en decade però dels de l'endels del en aggre	793,648	The second secon	793,648
8	Business:		e en	William Company of the Property of the Company of t		to management or course.
ا د	Direction of Business Spt. Srv.	2510	0	0	0	
778	Fiscal Services	2520	766,950	1 283 740	783 740	To see the second
-	UDEL S. MOSTILL. TIGHT DEL VICES  DIANT TEACHER MENERAL MENERA	2550	edo (septembro) esta participa describigados por esta participa de la propriada de la propriad	612.155	A COLUMN TO A COLU	612.155
-	r upil 11 auspul 10 auspul	2560	taka aki oʻrtasa kama davani kama taka kata kata kata kata kata kata	368,921	P. Commission of the commissio	368,921
;	Internal Services	2570	3,467		3,467	and of participations and the state of the s
<u>. a</u>	Central:		ess essets dels secretarisments and transcribe secretarisments and resident secretarism magnification		The state of the s	
	Direction of Central Spt. Srv.	2610	AND RECORDS AND	0	To the second se	0
_	Plan, Rsrch, Dvlp, Eval. Srv.	2620	ARTERNATURA DE LA SECULIA DESENTANTA DESENTANTA DEL CARLO CONTRACTORIO DEL	2/5		\$/7
S 8	Information Services	2640	3.187	0 0	3.187	The state of the s
	Stall Selvices	2660	2,800	0	2,800	to a comparable of the comparable to the comparable of the comparable to the compara
1 6 M.	Uther:	2900	and the state of t	53,622		53,622
	Community Services	3000		39,419	to the control of the	39,419
$\overline{}$	Contracts Paid in CY over the allowed amount for ICR calculation (from page 36)		100 3CC	(540)		(540)
41	Total		2/0,404	***************************************	##1,000,1	-
45			Restricted Kate	275 ADA	Unrestricted Kate	ed Kate
24 4		********	Total Direct Costs:	12.386.283	Total Direct Costs:	11.102.543
<u> </u>		1	= 2.23%	A CANADA SERVICES A		14.05%

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

Print Date: 10/5/2021 Pana linked afr-21-form

	< <		2	u	
	A	ار	۵	Ш	
_		REPORT C	IN SHARED SE	REPORT ON SHARED SERVICES OR OUTSOURCING	OURCING
2		School Co	ode, Section 1	School Code, Section 17-1.1 (Public Act 97-0357)	77-0357)
3			iscal Year Eng	Fiscal Year Ending June 30, 2021	
2	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.	ing in the prior,	current and next	fiscal years.	
9		PANA CO	MMUNITY (	PANA COMMUNITY UNIT SCHOOL	
			10-011-0080-26	<u> </u>	
(		Prior Fiscal	Current	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement,
×	Check box if this schedule is not applicable	Year	Fiscal Year		Cooperative or Shared Service.
6	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget				
10	Service or Function ( <u>Check all that apply</u> )			Barriers to Implementation	(Limit text to 200 characters for additional snace use line 32 and 39)
7	Curriculum Planning	interesti enticazione mandrata della constitucione della constitucione della constitucione della constitucione		The same of the sa	
12	Custodial Services				The street of th
13	Educational Shared Programs			belowijemsternieway was belonde belond belond to elizabe bennes expenses	
14	Employee Benefits				
15	Energy Purchasing				
16	Food Services		******		
17	Grant Writing			The same and says the same same same same same same same sam	
18	Grounds Maintenance Services				
19	Insurance				AND THE PROPERTY OF THE PROPER
20	INVESTMENT POOLS	Physician for the office of the particular state of the s			
21	LEET SERVICES			The state of the s	
22	Maintenance Services			-	
23	Darconnell Recyntifts of Annie in the Control of th			The same of the sa	
24	Personnel Development	Appropriate Control of the Control o		And in the second secon	
25	Character Charac	<b>X</b>	\ \ \		ROF #3
26	Special Education Cooperatives	<   	X		Taylorville CUSD #3, NPT Special Education Cooperative
0.71	STFM (science technology, engineering and math) Program Offerings	and the property of the page 1 and 1			
78	management of the control of the con	Paris de la Paris			
200	Juping & Edupinent For United States of the	-		AND THE PROPERTY OF THE PROPER	
30	Transport	×	×	-	Ramsey CUSD, IL School of Visually Impaired
31	Vocational Education Cooperatives	×	×	The same of the sa	Okaw Area Vocational Center
32	All Other Joint/Cooperative Agreements	×	×		Bridges Safe Sch/ROE 11, Christ-Mont Safe Sch ROE 3, Cornerstone/Chris Mont RSSP
33	Other				
34					
35	Additional space for Column (D) - Barriers to Implementation:				
38					
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

IMITATION OF ADMINISTRATIVE COSTS WORKSHEET Section 17-1.5 of the School Code)			köğen ər navirna irilə işlər i		School Di RC	School District Name: RCDT Number:	PANA COMMUN 10-011-0080-26	MUNITY UNIT 3-26	PANA COMMUNITY UNIT SCHOOL DISTRIC 10-011-0080-26
		Actual	Actual Expenditures, Fiscal Year 2021	Fiscal Year 2	1021	Budg	<b>Budgeted Expenditures, Fiscal Year 2022</b>	ures, Fiscal Ye	ear 2022
		(10)	(20)	(08)	-	(10)	(20)	(08)	a second results of the contract of the contra
Description	Funct.	Educational Fund	Operations & Maintenance Fund	Tort Fund *	Total	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total
1. Executive Administration Services	2320	168,377		36,771	205,148	177,524	Territoria de la constantida del constantida de la constantida de la constantida del constantida del constantida de la constantida del constantida	38.160	215.687
2. Special Area Administration Services	2330	0	- Andrews	0	0		Martin Communication of the Co		
3. Other Support Services - School Administration	2490	0	The second secon	0	0	description of the procession on an incompany and the same of the	Private School and the State of		
4. Direction of Business Support Services	2510	0	0	0	0		in commence and co		
5. Internal Services	2570	3,467		0	3,467	4,500	to be a second of the second o		4,500
<ol><li>Direction of Central Support Services</li></ol>	2610	0		0	0		the contract of the second sec		
7. Deduct - Early Retirement or other pension obligations required by state law	ate law				0	2,162	enter de la companya		2,162
3. Totals	The state of the s	171,844	0	36,771	208,615	179,862	0	38.160	218.022
<ol> <li>Percent Increase (Decrease) for FY2022 (Budgeted) over FY2021 (Act</li> </ol>	tual)								5%
ERTIFICATION									
certify that the amounts shown above as Actual Expenditures, Fiscal Year 2021, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2021. also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2022, agree with the amounts on the budget adopted by the Board of Education.	r 2021, agr scal Year 2	ee with the am 022, agree with	ounts on the di	strict's Annua n the budget	al Financial R adopted by	eport for Fiscal the Board of Ec	Year 2021. Iucation.		
	n en	·	Angeles de la composition della composition della composition della composition della composition della composition dell						
Signature of Superintendent				Date					

Signature of Superintendent Contact Name (for questions)	
--	--

Contact Telephone Number

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

ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the	in, subsequent to a public hearing.
n the	imitation by board action, subsequent to a p

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

Audit Checklist #8 - Total principal retired on Page 26 equals the sum of Page 19, Line 174 and Page 20, Line 210

Page 5, Line 12 "Other Current Assets" Municipal Retirement/Social Security Fund Prepaid Payroll Withholdings \$6

Page 11, Line 72 "Sales to Pupils - Other" Educational Fund Sale of Milk \$347

Page 11, Line 89 "Rentals - Other" Educational Fund Technology Rental Fees \$41,893

Page 12, Line 109 "Other Local Revenues" Educational Fund Soda Machine Revenue \$500 Operations & Maintenance Fund Miscellaneous Reimbursements \$130

Page 13, Line 170 "Other Restricted Revenue from State Sources" Educational Fund Library Grant \$1,792 After School Program Grant \$16,822

Page 14, Line 199 "Food Service-Other"

Educational Fund

National School Lunch Program Equipment Assistance Grant \$14,878

Page 15, Line 267 "Other Restricted Revenue from Federal Sources" Educational Fund ESSER | Grants \$222,304

Page 16, Line 43 "Other Support Services - Pupils"

Educational Fund

Salaries - Playground Aides & Crossing Guards \$12,810

Employee Benefits - Crossing Guards Health and Life Insurance \$119

Supplies & Materials - NHS and Graduation Supplies \$3,432

Page 17, Line 75 "Other Support Services" Educational Fund Other Objects - CDL License Renewal \$150

Page 19, Line 175 "Debt Services - Other" Debt Services Fund Other Objects - Paying Agent Fee \$1,000

Page 20, Line 241 "Other Support Services - Pupils"

Municipal Retirement/Social Security Fund

Employee Benefits - Playground Aides & Crossing Guards IMRF \$322

Playground Aides & Crossing Guards FICA \$680

Page 23, Line 385 "Other Support Services"

Tort Fund

Purchased Services - Worker's Compensation Insurance \$53,472

Page 27, Line 10 - "Other Receipts"

Special Education - Mobile Home Taxes Received \$51

Tort Immunity - Refund of Prior Year Expenditures \$2,019

PANA COMMUNITY UNIT SCHOOL DISTRICT 8 10-011-0080-26

	A	В	S	D	Ш	Ш.
		DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)	:IAL REPORT (AFR) SUI School Code, Section 1	VIMARY INFORMATION 7-1 (105 ILCS 5/17-1)		
	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	reflects that a Deficit Rea	luction Plan is required a	s calculated below, then	the school district is to co	nplete 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	the plan to Illinois State B	oard of Education (ISBE)	within 30 days after acce	pting the audit report. Th	is may require the
2	FY2022 annual budget to be amended to include a Deficit Reduction Plan and narrative.	a Deficit Reduction Plan a	nd narrative.			
<u>L</u>	The "Deficit Reduction Plan" is developed using ISBE guic	E guidelines and is include	d in the School District B	udget Form 50-36, beginn	delines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the	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 is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget	ıes (cell F8) being less than oalance is less than three t	direct expenditures (cell imes the deficit spending	F9) by an amount equal t the district must adopt a	o or greater than one-thire nd submit an original bude	1 (1/3) of the ending et/amended budget
		o balance the shortfall witl	nin the next three years.	•	)	
4	- If the FY2022 school district budget already requires a		ın, and one was submitte	Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.	) budget is not required.	
2	- If the Annual Financial Report requires a deficit reducton plan even though the FY2022 budget does not, a completed deficit reduction plan is still required.	educton plan even though	the FY2022 budget does	not, a completed deficit ı	eduction plan is still requir	ed.
		DEFICIT AFR SUMMA	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only	erating Funds Only		
9		(All AFR pages must be completed to generate the following calculation)	ompleted to generate the	following calculation)		
^	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
00	Direct Revenues	13,095,246	622,804	558,898	63,422	14,340,370
6	Direct Expenditures	11,645,542	673,756	589,363		12,908,661
19	Difference	1,449,704	(50,952)	(30,465)	63,422	1,431,709
7	Fund Balance - June 30, 2021	10,287,918	1,538,366	583,028	2,263,536	14,672,848
12		4 M M M M				
13			Ba	lanced - no deficit red	Balanced - no deficit reduction plan is required.	
14		м ы ө				
15		C 94 M No			and the second s	

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