

Due to ROE on Friday, October 15, 2021  
 Due to ISBE on Monday, November 15, 2021  
 SD/JA21

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**

School District  
 Joint Agreement

<p align="center"><b><u>School District/Joint Agreement Information</u></b>          (See instructions on inside of this page.)</p>		<p align="center"><b><u>Accounting Basis:</u></b></p> <p><input checked="" type="checkbox"/> CASH  <input type="checkbox"/> ACCRUAL</p>		<p align="center"><b><u>Certified Public Accountant Information</u></b></p>	
School District/Joint Agreement Number: <b>04-004-2000-26</b>				Name of Auditing Firm: <b>Gorenz and Associates, Ltd.</b>	
County Name: <b>Boone/Winnebago</b>				Name of Audit Manager: <b>Cory Cowan, CPA</b>	
Name of School District/Joint Agreement: <b>North Boone CUSD No. 200</b>				Address: <b>4200 N. Knoxville Ave.</b>	
Address: <b>6248 North Boone School Road</b>				City: <b>Peoria</b>	State: <b>IL</b>
City: <b>Popular Grove, IL</b>				Zip Code: <b>61614</b>	
Email Address: <a href="mailto:mgreenlee@nbcusd.org">mgreenlee@nbcusd.org</a>				Phone Number: <b>309-685-7621</b>	Fax Number: <b>309-685-4758</b>
Zip Code: <b>61065</b>				<a href="#">IL License Number (9 digit):</a> <b>065-041841</b>	Expiration Date: <b>9/30/2024</b>
				Email Address: <a href="mailto:ccowan@gorenzcpa.com">ccowan@gorenzcpa.com</a>	
<p align="center"><b><u>Annual Financial Report</u></b></p> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		<p align="center"><b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b></p> <p align="center"><b>Single Audit Questions 217-782-5630 or GATA@isbe.net</b>  <a href="#">Single Audit and GATA Information</a></p>		<p align="center">ISBE Use Only</p>	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
District Superintendent/Administrator Name (Type or Print): <b>Dr. Michael Greenlee</b>		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: <a href="mailto:mgreenlee@nbcusd.org">mgreenlee@nbcusd.org</a>		Email Address:		Email Address:	
Telephone: <b>815-765-3322</b>	Fax Number: <b>815-765-2053</b>	Telephone:	Fax Number:	Telephone:	Fax Number:
Signature & Date:		Signature & Date:		Signature & Date:	

\* 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 \(Part 100\)](#)

- Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
- Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- 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.
- 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.*
- Submit Paper Copy of AFR with Signatures**
  - 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.*
  - 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.
  - 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](#)
- 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.
- Qualifications of Auditing Firm**
  - School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
  - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

- 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act. [5 ILCS 420/4A-101]*
- 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code [105 ILCS 5/8-2;10-20.19;19-6]*.
- 3. One or more contracts were executed or purchases made contrary to the provisions of *the Illinois School Code [105 ILCS 5/10-20.21]*.
- 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted *[30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]*.
- 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act [30 ILCS 115/12]*.
- 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per *Illinois School Code [105 ILCS 5/10-22.33, 20-4 and 20-5]*.
- 10. One or more interfund loans were outstanding beyond the term provided by statute *Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5]*.
- 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code [105 ILCS 5/17-2A]*.
- 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code [105 ILCS 5/2-3.27; 2-3.28]*.
- 14. At least one of the following forms was filed with ISBE late: The FY20 AFR (ISBE FORM 50-35), FY20 Annual Statement of Affairs (ISBE Form 50-37) and FY21 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1]*.

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

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

**PART C - OTHER ISSUES**

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/1997 (Ex: 00/00/0000)
- 22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2021, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date:

25. For the listed mandated categorical (Revenue Code (3100, 3120, 3500, 3510, 3950) that were vouchered prior to June 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	3100	3120	3500	3510	3950	Total
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
<b>Total</b>						\$-

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

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

**Gorenz and Associates, Ltd.**

*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.*

Gorenz and Associates, Ltd.  
*Signature*

12/10/2021  
*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*

	A	B	C	D	E	F	G	H	I	J	K	L	M						
1	<b>FINANCIAL PROFILE INFORMATION</b>																		
2																			
3	<i>Required to be completed for School Districts only.</i>																		
4																			
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)																		
6																			
7	<b>Tax Year 2020</b>			Equalized Assessed Valuation (EAV):					175,072,319										
8																			
9	Educational			Operations & Maintenance			Transportation			Combined Total			Working Cash						
10	Rate(s): 0.031987			+ 0.007500			+ 0.005141			= 0.044630			0.000229						
11																			
12																			
13	<b>A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".</b>																		
14	<b>B. Results of Operations *</b>																		
15																			
16	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance									
17	19,446,573			17,955,007			1,491,566			19,613,731									
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.																		
19																			
20																			
21	<b>C. Short-Term Debt **</b>																		
22																			
23	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates										
24	0		0		0		0		0										
25	Other		Total																
26	0		0																
27	** The numbers shown are the sum of entries on page 26.																		
28																			
29	<b>D. Long-Term Debt</b>																		
30	Check the applicable box for long-term debt allowance by type of district.																		
31																			
32	<input type="checkbox"/> a. 6.9% for elementary and high school districts, <span style="float:right;">24,159,980</span>																		
33	<input checked="" type="checkbox"/> b. 13.8% for unit districts.																		
34																			
35	Long-Term Debt Outstanding:																		
36																			
37	c. Long-Term Debt (Principal only)																		
38	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"></td> <td style="width:10%;">Acct</td> <td style="width:80%;"></td> </tr> <tr> <td></td> <td>511</td> <td style="text-align:right;">12,122,103</td> </tr> </table>														Acct			511	12,122,103
	Acct																		
	511	12,122,103																	
39																			
40																			
41	<b>E. Material Impact on Financial Position</b>																		
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.																		
43	Attach sheets as needed explaining each item checked.																		
44																			
45	<input type="checkbox"/> Pending Litigation																		
46	<input type="checkbox"/> Material Decrease in EAV																		
47	<input type="checkbox"/> Material Increase/Decrease in Enrollment																		
48	<input type="checkbox"/> Adverse Arbitration Ruling																		
49	<input type="checkbox"/> Passage of Referendum																		
50	<input type="checkbox"/> Taxes Filed Under Protest																		
51	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)																		
52	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)																		
53																			
54	<b>Comments:</b>																		
55																			
56																			
57																			
58																			
59																			
60																			
61																			
62																			

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>																
2	(Go to the following website for reference to the Financial Profile)																
3	<a href="https://www.isbe.net/Pages/School-District-Financial-Profile.aspx">https://www.isbe.net/Pages/School-District-Financial-Profile.aspx</a>																
4																	
5																	
6																	
7	<b>District Name:</b> North Boone CUSD No. 200																
8	<b>District Code:</b> 04-004-2000-26																
9	<b>County Name:</b> Boone/Winnebago																
10																	
11	<b>1. Fund Balance to Revenue Ratio:</b>																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)																
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)																
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)																
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
16	<b>2. Expenditures to Revenue Ratio:</b>																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)																
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)																
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)																
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
21	Possible Adjustment:																
22																	
23	<b>3. Days Cash on Hand:</b>																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)																
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)																
26																	
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>																
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)																
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)																
30																	
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>																
32	Long-Term Debt Outstanding (P3, Cell H38)																
33	Total Long-Term Debt Allowed (P3, Cell H32)																
34																	
35																	
36																	
37																	
38																	
39																	
40																	
41																	
42																	

**Total Profile Score: 3.80 \***

**Estimated 2022 Financial Profile Designation: RECOGNITION**

\* Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		586,848	191,084	43,021	208,107	173,474	45,530	13,276	19,949	19,630
5	Investments	120	12,998,058	2,241,855	12,141,085	2,369,766	466,819	1,138,424	1,004,737	240,003	99,718
6	Taxes Receivable	130	0	0	0	0	0	0	0	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	0	0	0	0	0	0	0	0	0
9	Other Receivables	160	0	0	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	<b>Total Current Assets</b>		13,584,906	2,432,939	12,184,106	2,577,873	640,293	1,183,954	1,018,013	259,952	119,348
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	0	0	0	0	0	0	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	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	0	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	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	<b>Total Current Liabilities</b>		0	0	0	0	0	0	0	0	0
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	0	0	139,791	0	247,742	1,183,954	0	0	0
39	Unreserved Fund Balance	730	13,584,906	2,432,939	12,044,315	2,577,873	392,551	0	1,018,013	259,952	119,348
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		13,584,906	2,432,939	12,184,106	2,577,873	640,293	1,183,954	1,018,013	259,952	119,348
42											
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>										
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>										
45	Student Activity Fund Cash and Investments	126	149,313								
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		149,313								
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	149,313								
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		149,313								
51											
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>										
53	<b>Total Current Assets District with Student Activity Funds</b>		13,734,219	2,432,939	12,184,106	2,577,873	640,293	1,183,954	1,018,013	259,952	119,348
54	<b>Total Capital Assets District with Student Activity Funds</b>										
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>										
56	<b>Total Current Liabilities District with Student Activity Funds</b>		0	0	0	0	0	0	0	0	0
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>										
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>										
59	Reserved Fund Balance District with Student Activity Funds	714	149,313	0	139,791	0	247,742	1,183,954	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	13,584,906	2,432,939	12,044,315	2,577,873	392,551	0	1,018,013	259,952	119,348
61	Investment in General Fixed Assets District with Student Activity Funds										
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		13,734,219	2,432,939	12,184,106	2,577,873	640,293	1,183,954	1,018,013	259,952	119,348

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

	A	B	L	M	N
1	Account Groups				
2	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		9,228		
5	Investments	120	0		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	0		
10	Inventory	170	0		
11	Prepaid Items	180	0		
12	Other Current Assets (Describe & Itemize)	190	0		
13	<b>Total Current Assets</b>		<b>9,228</b>		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		1,252,719	
17	Building & Building Improvements	230		41,524,690	
18	Site Improvements & Infrastructure	240		781,481	
19	Capitalized Equipment	250		4,493,710	
20	Construction in Progress	260		0	
21	Amount Available in Debt Service Funds	340			12,184,106
22	Amount to be Provided for Payment on Long-Term Debt	350			(62,003)
23	<b>Total Capital Assets</b>			<b>48,052,600</b>	<b>12,122,103</b>
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	0		
34	<b>Total Current Liabilities</b>		<b>0</b>		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			12,122,103
37	<b>Total Long-Term Liabilities</b>				<b>12,122,103</b>
38	Reserved Fund Balance	714	9,228		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			48,052,600	
41	<b>Total Liabilities and Fund Balance</b>		<b>9,228</b>	<b>48,052,600</b>	<b>12,122,103</b>
42	<b>ASSETS /LIABILITIES for Student Activity Funds</b>				
43	<b>CURRENT ASSETS (100) for Student Activity Funds</b>				
44	Student Activity Fund Cash and Investments	126			
45	<b>Total Student Activity Current Assets For Student Activity Funds</b>				
46	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>				
47	Total Current Liabilities For Student Activity Funds				
48	Reserved Student Activity Fund Balance For Student Activity Funds	715			
49	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				
50	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>				
51	<b>Total Current Assets District with Student Activity Funds</b>				
52			9,228		
53	<b>Total Capital Assets District with Student Activity Funds</b>				
54				48,052,600	12,122,103
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>				
56	Total Current Liabilities District with Student Activity Funds		0		
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
58	Total Long-Term Liabilities District with Student Activity Funds				12,122,103
59	Reserved Fund Balance District with Student Activity Funds	714	9,228		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			48,052,600	
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		<b>9,228</b>	<b>48,052,600</b>	<b>12,122,103</b>



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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES</b>										
4	LOCAL SOURCES	1000	6,890,167	1,444,422	2,027,999	995,127	715,546	379,666	43,888	226,921	739
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	7,490,555	630,000	0	804,163	0	0	0	0	0
7	FEDERAL SOURCES	4000	1,126,486	21,765	0	0	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		15,507,208	2,096,187	2,027,999	1,799,290	715,546	379,666	43,888	226,921	739
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	7,292,668								
10	<b>Total Receipts/Revenues</b>		22,799,876	2,096,187	2,027,999	1,799,290	715,546	379,666	43,888	226,921	739
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	10,429,282				231,020			0	
13	Support Services	2000	4,742,256	1,582,922		883,425	444,999	216,748		219,876	34,668
14	Community Services	3000	453	0		0	0			0	
15	Payments to Other Districts & Governmental Units	4000	316,669	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	3,458,219	0	0			0	0
17	<b>Total Direct Disbursements/Expenditures</b>		15,488,660	1,582,922	3,458,219	883,425	676,019	216,748		219,876	34,668
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	7,292,668	0	0	0	0	0		0	0
19	<b>Total Disbursements/Expenditures</b>		22,781,328	1,582,922	3,458,219	883,425	676,019	216,748		219,876	34,668
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		18,548	513,265	(1,430,220)	915,865	39,527	162,918	43,888	7,045	(33,929)
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	<b>OTHER SOURCES OF FUNDS (7000)</b>										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110	0								
25	Abatement of the Working Cash Fund <sup>12</sup>	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	600,000		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170			0						
32	<b>SALE OF BONDS (7200)</b>										
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
44	<b>Total Other Sources of Funds</b>		0	600,000	0	0	0	0	0	0	0
45	<b>OTHER USES OF FUNDS (8000)</b>										

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130	600,000	0		0					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	0	0				0			
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0			
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0				0			
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0				0			
58	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0				0			
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0			
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0			
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
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	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	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							
70	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							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
76	<b>Total Other Uses of Funds</b>		600,000	0	0	0	0	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		(600,000)	600,000	0	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(581,452)	1,113,265	(1,430,220)	915,865	39,527	162,918	43,888	7,045	(33,929)
79	<b>Fund Balances without Student Activity Funds - July 1, 2020</b>		14,166,358	1,319,674	13,614,326	1,662,008	600,766	1,021,036	974,125	252,907	153,277
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		0	0	0	0	0	0	0	0	0
81	<b>Fund Balances without Student Activity Funds - June 30, 2021</b>		13,584,906	2,432,939	12,184,106	2,577,873	640,293	1,183,954	1,018,013	259,952	119,348
84											
85	<b>Student Activity Fund Balance - July 1, 2020</b>		152,844								
86	<b>RECEIPTS/REVENUES -Student Activity Funds</b>										
87	<b>Total Student Activity Direct Receipts/Revenues</b>	1799	41,283								
88	<b>DISBURSEMENTS/EXPENDITURES -Students Activity Funds</b>										
89	<b>Total Student Activity Disbursements/Expenditures</b>	1999	44,814								
90	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		(3,531)								
91	<b>Student Activity Fund Balance - June 30, 2021</b>		149,313								
92											

**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**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
93	<b>RECEIPTS/REVENUES (with Student Activity Funds)</b>										
94	LOCAL SOURCES	1000	6,931,450	1,444,422	2,027,999	995,127	715,546	379,666	43,888	226,921	739
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	7,490,555	630,000	0	804,163	0	0	0	0	0
97	FEDERAL SOURCES	4000	1,126,486	21,765	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		15,548,491	2,096,187	2,027,999	1,799,290	715,546	379,666	43,888	226,921	739
99	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	7,292,668	0	0	0	0	0		0	0
100	Total Receipts/Revenues		22,841,159	2,096,187	2,027,999	1,799,290	715,546	379,666	43,888	226,921	739
101	<b>DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)</b>										
102	Instruction	1000	10,474,096				231,020				
103	Support Services	2000	4,742,256	1,582,922		883,425	444,999	216,748		219,876	34,668
104	Community Services	3000	453	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	316,669	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	3,458,219	0	0			0	0
107	Total Direct Disbursements/Expenditures		15,533,474	1,582,922	3,458,219	883,425	676,019	216,748		219,876	34,668
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	7,292,668	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		22,826,142	1,582,922	3,458,219	883,425	676,019	216,748		219,876	34,668
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		15,017	513,265	(1,430,220)	915,865	39,527	162,918	43,888	7,045	(33,929)
111	<b>OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)</b>										
112	<b>OTHER SOURCES OF FUNDS (7000)</b>										
113	Total Other Sources of Funds		0	600,000	0	0	0	0	0	0	0
114	<b>OTHER USES OF FUNDS (8000)</b>										
115	Total Other Uses of Funds		600,000	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		(600,000)	600,000	0	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2021		13,734,219	2,432,939	12,184,106	2,577,873	640,293	1,183,954	1,018,013	259,952	119,348

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		5,549,618	1,281,178	1,698,055	977,463	326,096	0	37,418	207,693	137
6	Leasing Purposes Levy <sup>8</sup>	1130	12	0							
7	Special Education Purposes Levy	1140	959,789	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					361,426				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>6,509,419</b>	<b>1,281,178</b>	<b>1,698,055</b>	<b>977,463</b>	<b>687,522</b>	<b>0</b>	<b>37,418</b>	<b>207,693</b>	<b>137</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210	11,817	2,280	4,325	1,973	1,347	0	63	376	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	136,833	0	0	0	21,947	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	<b>Total Payments in Lieu of Taxes</b>		<b>148,650</b>	<b>2,280</b>	<b>4,325</b>	<b>1,973</b>	<b>23,294</b>	<b>0</b>	<b>63</b>	<b>376</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	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	Summer Sch - Tuition from Other Sources (In State)	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								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	<b>Total Tuition</b>		<b>0</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				2,035					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	<b>Total Transportation Fees</b>					2,035					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	89,713	10,186	185,919	13,253	3,514	2,822	6,407	1,269	602
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	<b>Total Earnings on Investments</b>		89,713	10,186	185,919	13,253	3,514	2,822	6,407	1,269	602
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	7,879								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	908								
74	Other Food Service (Describe & Itemize)	1690	895								
75	<b>Total Food Service</b>		9,682								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	8,643	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	2	0							
82	Student Activity Funds Revenues	1799	41,283								
83	<b>Total District/School Activity Income (without Student Activity Funds)</b>		8,645	0							
84	<b>Total District/School Activity Income (with Student Activity Funds)</b>		49,928								
85	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
86	Rentals - Regular Textbooks	1811	34,648								
87	Rentals - Summer School Textbooks	1812	0								
88	Rentals - Adult/Continuing Education Textbooks	1813	0								
89	Rentals - Other (Describe & Itemize)	1819	0								
90	Sales - Regular Textbooks	1821	0								
91	Sales - Summer School Textbooks	1822	0								
92	Sales - Adult/Continuing Education Textbooks	1823	0								
93	Sales - Other (Describe & Itemize)	1829	0								
94	Other (Describe & Itemize)	1890	14,362								
95	<b>Total Textbook Income</b>		49,010								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
97	Rentals	1910	0	17,953							
98	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0
99	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
100	Services Provided Other Districts	1940	0	0		0					
101	Refund of Prior Years' Expenditures	1950	0	0	0	0	0	0		0	0
102	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
103	Drivers' Education Fees	1970	0								

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
104	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
105	School Facility Occupation Tax Proceeds	1983			139,700			376,844			
106	Payment from Other Districts	1991	16,000	0	0	0	0	0			
107	Sale of Vocational Projects	1992	0								
108	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	0
109	Other Local Revenues (Describe & Itemize)	1999	59,048	132,825	0	403	1,216	0	0	17,583	0
110	<b>Total Other Revenue from Local Sources</b>		<b>75,048</b>	<b>150,778</b>	<b>139,700</b>	<b>403</b>	<b>1,216</b>	<b>376,844</b>	<b>0</b>	<b>17,583</b>	<b>0</b>
111	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	<b>1000</b>	<b>6,890,167</b>	<b>1,444,422</b>	<b>2,027,999</b>	<b>995,127</b>	<b>715,546</b>	<b>379,666</b>	<b>43,888</b>	<b>226,921</b>	<b>739</b>
112	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	<b>1000</b>	<b>6,931,450</b>								
113	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
114	Flow-through Revenue from State Sources	2100	0	0		0	0				
115	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
116	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
117	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
118	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
119	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	7,178,460	630,000	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	0	0	0		0	0
124	<b>Total Unrestricted Grants-In-Aid</b>		<b>7,178,460</b>	<b>630,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
125	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
126	<b>SPECIAL EDUCATION</b>										
127	Special Education - Private Facility Tuition	3100	84,247			0					
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	0			0					
129	Special Education - Personnel	3110	0	0		0					
130	Special Education - Orphanage - Individual	3120	72,387			0					
131	Special Education - Orphanage - Summer Individual	3130	0			0					
132	Special Education - Summer School	3145	0			0					
133	Special Education - Other (Describe & Itemize)	3199	0	0		0					
134	<b>Total Special Education</b>		<b>156,634</b>	<b>0</b>		<b>0</b>					
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
136	CTE - Technical Education - Tech Prep	3200	0	0			0				
137	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
138	CTE - WECEP	3225	0	0			0				
139	CTE - Agriculture Education	3235	1,227	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	0			0				
143	<b>Total Career and Technical Education</b>		<b>1,227</b>	<b>0</b>			<b>0</b>				
144	<b>BILINGUAL EDUCATION</b>										
145	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
147	<b>Total Bilingual Ed</b>		<b>0</b>				<b>0</b>				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
148	State Free Lunch & Breakfast	3360	1,298								
149	School Breakfast Initiative	3365	0	0			0				
150	Driver Education	3370	0	0							
151	Adult Ed (from ICCB)	3410	0	0	0	0	0	0		0	0
152	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0		0	0
153	<b>TRANSPORTATION</b>										
154	Transportation - Regular and Vocational	3500	0	0		707,669	0				
155	Transportation - Special Education	3510	0	0		96,494	0				
156	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
157	<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>804,163</b>	<b>0</b>				
158	Learning Improvement - Change Grants	3610	0								
159	Scientific Literacy	3660	0	0		0	0				
160	Truant Alternative/Optional Education	3695	0			0	0				
161	Early Childhood - Block Grant	3705	151,767	0		0	0				
162	Chicago General Education Block Grant	3766									0
163	Chicago Educational Services Block Grant	3767									0
164	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			
165	Technology - Technology for Success	3780	0	0	0	0	0	0			
166	State Charter Schools	3815	0			0					
167	Extended Learning Opportunities - Summer Bridges	3825	0			0					
168	Infrastructure Improvements - Planning/Construction	3920		0				0			
169	School Infrastructure - Maintenance Projects	3925		0				0			0
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,169	0	0	0	0	0	0	0	0
171	<b>Total Restricted Grants-In-Aid</b>		<b>312,095</b>	<b>0</b>	<b>0</b>	<b>804,163</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
172	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>7,490,555</b>	<b>630,000</b>	<b>0</b>	<b>804,163</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
175	Federal Impact Aid	4001	0	0	0	0	0	0		0	0
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0		0	0
177	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
179	Head Start	4045	0								
180	Construction (Impact Aid)	4050	0	0				0			
181	MAGNET	4060	0	0		0	0	0			
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
183	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>
184	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
185	<b>TITLE V</b>										
186	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
187	Title V - District Projects	4105	0	0		0	0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
188	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
189	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
190	<b>Total Title V</b>		0	0		0	0				
191	<b>FOOD SERVICE</b>										
192	Breakfast Start-Up Expansion	4200	0				0				
193	National School Lunch Program	4210	0				0				
194	Special Milk Program	4215	0				0				
195	School Breakfast Program	4220	0				0				
196	Summer Food Service Program	4225	266,166				0				
197	Child and Adult Care Food Program	4226	0				0				
198	Fresh Fruits & Vegetables	4240	0								
199	Food Service - Other (Describe & Itemize)	4299	0				0				
200	<b>Total Food Service</b>		266,166				0				
201	<b>TITLE I</b>										
202	Title I - Low Income	4300	175,501	0		0	0				
203	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
204	Title I - Migrant Education	4340	0	0		0	0				
205	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
206	<b>Total Title I</b>		175,501	0		0	0				
207	<b>TITLE IV</b>										
208	Title IV - Student Support & Academic Enrichment Grant	4400	8,944	0		0	0				
209	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
210	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
211	<b>Total Title IV</b>		8,944	0		0	0				
212	<b>FEDERAL - SPECIAL EDUCATION</b>										
213	Fed - Spec Education - Preschool Flow-Through	4600	8,180	0		0	0				
214	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
215	Fed - Spec Education - IDEA - Flow Through	4620	376,740	0		0	0				
216	Fed - Spec Education - IDEA - Room & Board	4625	3,009	0		0	0				
217	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
219	<b>Total Federal - Special Education</b>		387,929	0		0	0				
220	<b>CTE - PERKINS</b>										
221	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
222	CTE - Other (Describe & Itemize)	4799	0	0			0				
223	<b>Total CTE - Perkins</b>		0	0			0				
224	Federal - Adult Education	4810	0	0			0				
225	ARRA - General State Aid - Education Stabilization	4850	0	0		0	0	0			
226	ARRA - Title I - Low Income	4851	0	0		0	0				
227	ARRA - Title I - Neglected, Private	4852	0	0		0	0	0			
228	ARRA - Title I - Delinquent, Private	4853	0	0		0	0	0			
229	ARRA - Title I - School Improvement (Part A)	4854	0	0		0	0	0			
230	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0		0	0	0			
231	ARRA - IDEA - Part B - Preschool	4856	0	0		0	0	0			
232	ARRA - IDEA - Part B - Flow-Through	4857	0	0		0	0	0			
233	ARRA - Title IID - Technology-Formula	4860	0	0		0	0	0			
234	ARRA - Title IID - Technology-Competitive	4861	0	0		0	0	0			
235	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
236	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
237	Impact Aid Formula Grants	4864	0	0		0	0	0			
238	Impact Aid Competitive Grants	4865	0	0		0	0	0			



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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
239	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0			
240	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0			
241	Build America Bond Tax Credits	4868	0	0	0	0	0	0			
242	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0			
243	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0		0	0	0			
244	Other ARRA Funds - II	4871	0	0		0	0	0			
245	Other ARRA Funds - III	4872	0	0		0	0	0			
246	Other ARRA Funds - IV	4873	0	0		0	0	0			
247	Other ARRA Funds - V	4874	0	0		0	0	0			
248	ARRA - Early Childhood	4875	0	0		0	0	0			
249	Other ARRA Funds VII	4876	0	0		0	0	0			
250	Other ARRA Funds VIII	4877	0	0		0	0	0			
251	Other ARRA Funds IX	4878	0	0		0	0	0			
252	Other ARRA Funds X	4879	0	0		0	0	0			
253	Other ARRA Funds Ed Job Fund Program	4880	0	0		0	0	0			
254	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
255	Race to the Top Program	4901	0								
256	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
257	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	3,673			0	0				
259	McKinney Education for Homeless Children	4920	0	0		0	0				
260	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
261	Title II - Teacher Quality	4932	48,309	0		0	0				
262	Federal Charter Schools	4960	0	0		0	0				
263	State Assessment Grants	4981	0	0		0	0				
264	Grant for State Assessments and Related Activities	4982	0	0		0	0				
265	Medicaid Matching Funds - Administrative Outreach	4991	28,492	0		0	0				
266	Medicaid Matching Funds - Fee-for-Service Program	4992	9,664	0		0	0				
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	197,808	21,765		0	0	0			0
268	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		1,126,486	21,765	0	0	0	0		0	0
269	<b>Total Receipts/Revenues from Federal Sources</b>	4000	1,126,486	21,765	0	0	0	0	0	0	0
270	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		15,507,208	2,096,187	2,027,999	1,799,290	715,546	379,666	43,888	226,921	739
271	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		15,548,491	2,096,187	2,027,999	1,799,290	715,546	379,666	43,888	226,921	739

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2021**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	5,756,347	1,174,955	96,675	326,101	0	21,393	0	0	7,375,471	7,859,010
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	177,072	24,414	0	44,067	0	0	0	0	245,553	295,600
8	Special Education Programs (Functions 1200-1220)	1200	1,388,468	56,278	85,908	26,409	0	0	0	0	1,557,063	1,697,360
9	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	147,548	24,729	74,303	31,554	0	0	0	0	278,134	300,900
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	54,212	5,288	516	1,098	0	0	0	0	61,114	70,380
14	Interscholastic Programs	1500	157,792	1,475	71,648	57,502	0	0	0	0	288,417	339,400
15	Summer School Programs	1600	37,141	931	0	0	0	0	0	0	38,072	22,600
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	278,904	21,368	15,200	8,692	0	0	0	0	324,164	411,360
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						261,294			261,294	0
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922						0			0	0
33	Student Activity Fund Expenditures	1999						44,814			44,814	213,924
34	<b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>7,997,484</b>	<b>1,309,438</b>	<b>344,250</b>	<b>495,423</b>	<b>0</b>	<b>282,687</b>	<b>0</b>	<b>0</b>	<b>10,429,282</b>	<b>10,996,610</b>
35	<b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>7,997,484</b>	<b>1,309,438</b>	<b>344,250</b>	<b>495,423</b>	<b>0</b>	<b>327,501</b>	<b>0</b>	<b>0</b>	<b>10,474,096</b>	<b>11,210,534</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110	265,120	6,630	0	0	0	0	0	0	271,750	301,825
39	Guidance Services	2120	199,216	18,427	10,502	1,687	0	0	0	0	229,832	213,340
40	Health Services	2130	238,031	12,966	100	8,780	0	0	0	0	259,877	278,929
41	Psychological Services	2140	72,879	8,380	0	635	0	0	0	0	81,894	82,632
42	Speech Pathology & Audiology Services	2150	198,381	11,230	2,075	44	0	0	0	0	211,730	254,295
43	Other Support Services - Pupils (Describe & Itemize)	2190	137,770	8,343	251	0	0	0	0	0	146,364	129,400
44	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>1,111,397</b>	<b>65,976</b>	<b>12,928</b>	<b>11,146</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,201,447</b>	<b>1,260,421</b>
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210	101,252	12,751	121,186	2,834	0	2,634	0	0	240,657	294,850
47	Educational Media Services	2220	392,592	57,677	318,700	286,710	0	2,352	0	0	1,058,031	1,007,180
48	Assessment & Testing	2230	0	0	42,560	477	0	0	0	0	43,037	35,500
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>493,844</b>	<b>70,428</b>	<b>482,446</b>	<b>290,021</b>	<b>0</b>	<b>4,986</b>	<b>0</b>	<b>0</b>	<b>1,341,725</b>	<b>1,337,530</b>
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310	0	0	60,241	3,427	0	1,366	0	0	65,034	124,750
52	Executive Administration Services	2320	229,694	52,920	6,605	269	0	1,771	0	0	291,259	302,660
53	Special Area Administration Services	2330	72,000	19,763	0	375	0	0	0	0	92,138	90,430
54	Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0	0
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>301,694</b>	<b>72,683</b>	<b>66,846</b>	<b>4,071</b>	<b>0</b>	<b>3,137</b>	<b>0</b>	<b>0</b>	<b>448,431</b>	<b>517,840</b>

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2021**

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
57	Office of the Principal Services	2410	865,334	154,108	9,033	4,831	0	2,153	0	0	1,035,459	986,915
58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>865,334</b>	<b>154,108</b>	<b>9,033</b>	<b>4,831</b>	<b>0</b>	<b>2,153</b>	<b>0</b>	<b>0</b>	<b>1,035,459</b>	<b>986,915</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
62	Fiscal Services	2520	215,692	61,679	44,244	8,014	0	1,908	0	0	331,537	335,450
63	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
65	Food Services	2560	220,826	8,222	5,729	127,413	8,396	0	0	0	370,586	527,100
66	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>436,518</b>	<b>69,901</b>	<b>49,973</b>	<b>135,427</b>	<b>8,396</b>	<b>1,908</b>	<b>0</b>	<b>0</b>	<b>702,123</b>	<b>862,550</b>
68	<b>SUPPORT SERVICES - CENTRAL</b>											
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
71	Information Services	2630	0	0	0	0	0	0	0	0	0	0
72	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
73	Data Processing Services	2660	0	0	0	13,071	0	0	0	0	13,071	7,000
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,071</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,071</b>	<b>7,000</b>
75	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
76	<b>Total Support Services</b>	<b>2000</b>	<b>3,208,787</b>	<b>433,096</b>	<b>621,226</b>	<b>458,567</b>	<b>8,396</b>	<b>12,184</b>	<b>0</b>	<b>0</b>	<b>4,742,256</b>	<b>4,972,256</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>453</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>453</b>	<b>8,500</b>
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
80	Payments for Regular Programs	4110			27,700			88,344			116,044	150,000
81	Payments for Special Education Programs	4120			0			200,625			200,625	385,000
82	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
83	Payments for CTE Programs	4140			0			0			0	0
84	Payments for Community College Programs	4170			0			0			0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
86	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>27,700</b>			<b>288,969</b>			<b>316,669</b>	<b>535,000</b>
87	Payments for Regular Programs - Tuition	4210						0			0	0
88	Payments for Special Education Programs - Tuition	4220						0			0	0
89	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
90	Payments for CTE Programs - Tuition	4240						0			0	0
91	Payments for Community College Programs - Tuition	4270						0			0	0
92	Payments for Other Programs - Tuition	4280						0			0	0
93	Other Payments to In-State Govt Units	4290						0			0	0
94	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>	<b>0</b>
95	Payments for Regular Programs - Transfers	4310						0			0	0
96	Payments for Special Education Programs - Transfers	4320						0			0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
98	Payments for CTE Programs - Transfers	4340						0			0	0
99	Payments for Community College Program - Transfers	4370						0			0	0
100	Payments for Other Programs - Transfers	4380						0			0	0
101	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
102	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
103	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
104	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>27,700</b>			<b>288,969</b>			<b>316,669</b>	<b>535,000</b>
105	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
106	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
107	Tax Anticipation Warrants	5110						0			0	0
108	Tax Anticipation Notes	5120						0			0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2021**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
110	State Aid Anticipation Certificates	5140						0			0	0
111	Other Interest on Short-Term Debt	5150						0			0	0
112	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
113	Debt Services - Interest on Long-Term Debt	5200						0			0	0
114	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
115	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										0
116	<b>Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)</b>		11,206,271	1,742,534	993,176	954,443	8,396	583,840	0	0	15,488,660	16,512,366
117	<b>Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)</b>		11,206,271	1,742,534	993,176	954,443	8,396	628,654	0	0	15,533,474	16,726,290
118	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)</b>										18,548	
119	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)</b>										15,017	
120												
121	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
122	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
123	<b>SUPPORT SERVICES - PUPILS</b>											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
125	<b>SUPPORT SERVICES - BUSINESS</b>											
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	250,000
128	Operation & Maintenance of Plant Services	2540	615,007	59,109	445,495	404,838	53,566	4,907	0	0	1,582,922	1,664,825
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
130	Food Services	2560					0		0		0	0
131	<b>Total Support Services - Business</b>	<b>2500</b>	<b>615,007</b>	<b>59,109</b>	<b>445,495</b>	<b>404,838</b>	<b>53,566</b>	<b>4,907</b>	<b>0</b>	<b>0</b>	<b>1,582,922</b>	<b>1,914,825</b>
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	<b>Total Support Services</b>	<b>2000</b>	<b>615,007</b>	<b>59,109</b>	<b>445,495</b>	<b>404,838</b>	<b>53,566</b>	<b>4,907</b>	<b>0</b>	<b>0</b>	<b>1,582,922</b>	<b>1,914,825</b>
134	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0	0
135	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
136	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
137	Payments for Regular Programs	4110			0			0			0	0
138	Payments for Special Education Programs	4120			0			0			0	0
139	Payments for CTE Programs	4140			0			0			0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
141	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
142	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
143	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
144	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
145	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
146	Tax Anticipation Warrants	5110						0			0	0
147	Tax Anticipation Notes	5120						0			0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
149	State Aid Anticipation Certificates	5140						0			0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
151	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
152	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						0			0	0
153	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
154	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										0
155	<b>Total Direct Disbursements/Expenditures</b>		615,007	59,109	445,495	404,838	53,566	4,907	0	0	1,582,922	1,914,825
156	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>										513,265	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2021

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
157	<b>30 - DEBT SERVICES (DS)</b>											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110						0			0	0
162	Payments for Special Education Programs	4120						0			0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110						0			0	0
168	Tax Anticipation Notes	5120						0			0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
170	State Aid Anticipation Certificates	5140						0			0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						2,688,434			2,688,434	3,475,750
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						769,310			769,310	0
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			475			475	0
176	Total Debt Services	5000			0			3,458,219			3,458,219	3,475,750
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	Total Disbursements/ Expenditures				0			3,458,219			3,458,219	3,475,750
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,430,220)	
180												
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	491,114	16,192	88,876	77,164	209,189	890	0	0	883,425	1,294,900
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	Total Support Services	2000	491,114	16,192	88,876	77,164	209,189	890	0	0	883,425	1,294,900
189	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110			0			0			0	0
193	Payments for Special Education Programs	4120			0			0			0	0
194	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
195	Payments for CTE Programs	4140			0			0			0	0
196	Payments for Community College Programs	4170			0			0			0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110						0			0	0
204	Tax Anticipation Notes	5120						0			0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
206	State Aid Anticipation Certificates	5140						0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2021

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
208	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						0			0	0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
212	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										0
214	<b>Total Disbursements/ Expenditures</b>		491,114	16,192	88,876	77,164	209,189	890	0	0	883,425	1,294,900
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										915,865	
216												
217	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
218	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>										
219	Regular Programs	1100		82,133							82,133	96,625
220	Pre-K Programs	1125		1,673							1,673	5,675
221	Special Education Programs (Functions 1200-1220)	1200		123,726							123,726	115,875
222	Special Education Programs - Pre-K	1225		0							0	0
223	Remedial and Supplemental Programs - K-12	1250		0							0	0
224	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
225	Adult/Continuing Education Programs	1300		0							0	0
226	CTE Programs	1400		775							775	825
227	Interscholastic Programs	1500		8,007							8,007	10,850
228	Summer School Programs	1600		560							560	950
229	Gifted Programs	1650		0							0	0
230	Driver's Education Programs	1700		0							0	0
231	Bilingual Programs	1800		14,146							14,146	21,450
232	Truants' Alternative & Optional Programs	1900		0							0	0
233	<b>Total Instruction</b>	<b>1000</b>		231,020							231,020	252,250
234	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
235	<b>SUPPORT SERVICES - PUPILS</b>											
236	Attendance & Social Work Services	2110		3,614							3,614	3,700
237	Guidance Services	2120		6,898							6,898	7,275
238	Health Services	2130		31,033							31,033	29,650
239	Psychological Services	2140		1,045							1,045	1,000
240	Speech Pathology & Audiology Services	2150		2,710							2,710	3,900
241	Other Support Services - Pupils (Describe & Itemize)	2190		22,350							22,350	22,250
242	<b>Total Support Services - Pupils</b>	<b>2100</b>		67,650							67,650	67,775
243	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
244	Improvement of Instruction Services	2210		1,444							1,444	2,800
245	Educational Media Services	2220		67,103							67,103	70,975
246	Assessment & Testing	2230		0							0	0
247	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		68,547							68,547	73,775
248	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
249	Board of Education Services	2310		0							0	0
250	Executive Administration Services	2320		13,616							13,616	13,250
251	Special Area Administration Services	2330		901							901	1,500
252	Claims Paid from Self Insurance Fund	2361		0							0	0
253	Risk Management and Claims Services Payments	2365		0							0	0
254	<b>Total Support Services - General Administration</b>	<b>2300</b>		14,517							14,517	14,750
255	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
256	Office of the Principal Services	2410		48,158							48,158	51,700
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2021

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
258	<b>Total Support Services - School Administration</b>	<b>2400</b>		48,158							48,158	51,700
259	<b>SUPPORT SERVICES - BUSINESS</b>											
260	Direction of Business Support Services	2510		0							0	0
261	Fiscal Services	2520		22,425							22,425	26,500
262	Facilities Acquisition & Construction Services	2530		0							0	0
263	Operation & Maintenance of Plant Services	2540		101,990							101,990	67,000
264	Pupil Transportation Services	2550		84,059							84,059	62,000
265	Food Services	2560		37,653							37,653	45,175
266	Internal Services	2570		0							0	0
267	<b>Total Support Services - Business</b>	<b>2500</b>		246,127							246,127	200,675
268	<b>SUPPORT SERVICES - CENTRAL</b>											
269	Direction of Central Support Services	2610		0							0	0
270	Planning, Research, Development, & Evaluation Services	2620		0							0	0
271	Information Services	2630		0							0	0
272	Staff Services	2640		0							0	0
273	Data Processing Services	2660		0							0	0
274	<b>Total Support Services - Central</b>	<b>2600</b>		0							0	0
275	Other Support Services (Describe & Itemize)	2900		0							0	0
276	<b>Total Support Services</b>	<b>2000</b>		444,999							444,999	408,675
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		0							0	0
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
279	Payments for Regular Programs	4110		0							0	0
280	Payments for Special Education Programs	4120		0							0	0
281	Payments for CTE Programs	4140		0							0	0
282	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		0							0	0
283	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
284	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
285	Tax Anticipation Warrants	5110						0			0	0
286	Tax Anticipation Notes	5120						0			0	0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
288	State Aid Anticipation Certificates	5140						0			0	0
289	Other (Describe & Itemize)	5150						0			0	0
290	<b>Total Debt Services - Interest</b>	<b>5000</b>						0			0	0
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
292	<b>Total Disbursements/Expenditures</b>			676,019				0			676,019	660,925
293	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										39,527	
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
297	<b>SUPPORT SERVICES - BUSINESS</b>											
298	Facilities Acquisition and Construction Services	2530	0	0	4,750	0	211,998	0	0	0	216,748	360,000
299	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
300	<b>Total Support Services</b>	<b>2000</b>	0	0	4,750	0	211,998	0	0	0	216,748	360,000
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
302	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
303	Payments to Regular Programs (In-State)	4110			0			0			0	0
304	Payments for Special Education Programs	4120			0			0			0	0
305	Payments for CTE Programs	4140			0			0			0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
307	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
308	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
309	<b>Total Disbursements/ Expenditures</b>		0	0	4,750	0	211,998	0	0	0	216,748	360,000

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2021

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										162,918	
311												
312	<b>70 - WORKING CASH (WC)</b>											
313												
314	<b>80 - TORT FUND (TF)</b>											
315	<b>INSTRUCTION (TF)</b>	<b>1000</b>										
316	Regular Programs	1100	0	0	0	0	0	0	0	0	0	207,505
317	Tuition Payment to Charter Schools	1115			0						0	0
318	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
319	Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0	0	0	0
320	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
321	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
322	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
323	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
324	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
325	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	0
326	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
327	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
328	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
329	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
330	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910						0			0	0
332	Regular K-12 Programs Private Tuition	1911						0			0	0
333	Special Education Programs K-12 Private Tuition	1912						0			0	0
334	Special Education Programs Pre-K Tuition	1913						0			0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0	0
337	Adult/Continuing Education Programs Private Tuition	1916						0			0	0
338	CTE Programs Private Tuition	1917						0			0	0
339	Interscholastic Programs Private Tuition	1918						0			0	0
340	Summer School Programs Private Tuition	1919						0			0	0
341	Gifted Programs Private Tuition	1920						0			0	0
342	Bilingual Programs Private Tuition	1921						0			0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0	0
344	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>207,505</b>
345	<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>										
346	<b>Support Services - Pupil</b>	<b>2100</b>										
347	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
348	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
349	Health Services	2130	0	0	0	0	0	0	0	0	0	0
350	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
351	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
353	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
354	<b>Support Services - Instructional Staff</b>	<b>2200</b>										
355	Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0	0
356	Educational Media Services	2220	0	0	0	0	0	0	0	0	0	0
357	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
358	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
359	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2300</b>										
360	Board of Education Services	2310	0	0	0	0	0	0	0	0	0	0
361	Executive Administration Services	2320	0	0	0	0	0	0	0	0	0	0
362	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
363	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
364	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0



STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2021

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	0	0	0	0	0	0	0	0	0	0
366	<b>Support Services - School Administration</b>	<b>2400</b>										
367	Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0	0
368	Other Support Services - School Administration <i>(Describe &amp; Itemize)</i>	2490	0	0	0	0	0	0	0	0	0	0
369	<b>Total Support Services - School Administration</b>	<b>2400</b>	0	0	0	0	0	0	0	0	0	0
370	<b>Support Services - Business</b>	<b>2500</b>										
371	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
372	Fiscal Services	2520	0	0	0	0	0	0	0	0	0	0
373	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
374	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
375	Food Services	2560	0	0	0	0	0	0	0	0	0	0
376	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
377	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0	0	0	0
378	<b>Support Services - Central</b>	<b>2600</b>										
379	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
380	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
381	Information Services	2630	0	0	0	0	0	0	0	0	0	0
382	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
383	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
384	<b>Total Support Services - Central</b>	<b>2600</b>	0	0	0	0	0	0	0	0	0	0
385	<b>Other Support Services <i>(Describe &amp; Itemize)</i></b>	<b>2900</b>	0	0	219,876	0	0	0	0	0	219,876	0
386	<b>Total Support Services</b>	<b>2000</b>	0	0	219,876	0	0	0	0	0	219,876	0
387	<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0	0
388	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
389	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
390	Payments for Regular Programs	4110			0			0			0	0
391	Payments for Special Education Programs	4120			0			0			0	0
392	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
393	Payments for CTE Programs	4140			0			0			0	0
394	Payments for Community College Programs	4170			0			0			0	0
395	Other Payments to In-State Govt Units <i>(Describe &amp; Itemize)</i>	4190			0			0			0	0
396	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			0			0			0	0
397	Payments for Regular Programs - Tuition	4210						0			0	0
398	Payments for Special Education Programs - Tuition	4220						0			0	0
399	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
400	Payments for CTE Programs - Tuition	4240						0			0	0
401	Payments for Community College Programs - Tuition	4270						0			0	0
402	Payments for Other Programs - Tuition	4280						0			0	0
403	Other Payments to In-State Govt Units <i>(Describe &amp; Itemize)</i>	4290						0			0	0
404	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						0			0	0
405	Payments for Regular Programs - Transfers	4310						0			0	0
406	Payments for Special Education Programs - Transfers	4320						0			0	0
407	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0
408	Payments for CTE Programs - Transfers	4340						0			0	0
409	Payments for Community College Program - Transfers	4370						0			0	0
410	Payments for Other Programs - Transfers	4380						0			0	0
411	Other Payments to In-State Govt Units - Transfers <i>(Describe &amp; Itemize)</i>	4390			0			0			0	0
412	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			0			0			0	0
413	Payments to Other Dist & Govt Units (Out of State)	4400			0			0			0	0
414	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
415	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
416	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
417	Tax Anticipation Warrants	5110						0			0	0
418	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
419	Other Interest or Short-Term Debt	5150						0			0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2021**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
420	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
421	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
422	Total Disbursements/Expenditures		0	0	219,876	0	0	0	0	0	219,876	207,505
423	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										7,045	
424												
425	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
426	SUPPORT SERVICES (FP&S)	2000										
427	SUPPORT SERVICES - BUSINESS											
428	Facilities Acquisition & Construction Services	2530	0	0	7,793	0	26,875	0	0	0	34,668	35,000
429	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	30,000
430	Total Support Services - Business	2500	0	0	7,793	0	26,875	0	0	0	34,668	65,000
431	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
432	Total Support Services	2000	0	0	7,793	0	26,875	0	0	0	34,668	65,000
433	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
434	Payments to Regular Programs	4110						0			0	0
435	Payments to Special Education Programs	4120						0			0	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	DEBT SERVICES (FP&S)	5000										
439	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
440	Tax Anticipation Warrants	5110						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	5100						0			0	0
443	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
444	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300										
445	Total Debt Service	5000						0			0	0
446	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
447	Total Disbursements/Expenditures		0	0	7,793	0	26,875	0	0	0	34,668	65,000
448	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(33,929)	

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-20 thru 6-30-21 (from 2019 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2020 Levy)</b>	<b>Taxes Received (from 2019 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2020 Levy)</b>	<b>Estimated Taxes Due (from the 2020 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4		Educational	5,549,618	3,099,871	2,449,747	5,600,003
5	Operations & Maintenance	1,281,178	726,832	554,346	1,313,042	586,210
6	Debt Services **	1,698,055	645,417	1,052,638	1,165,964	520,547
7	Transportation	977,463	498,200	479,263	900,012	401,812
8	Municipal Retirement	326,096	166,067	160,029	300,004	133,937
9	Capital Improvements	0		0		0
10	Working Cash	37,418	22,144	15,274	40,004	17,860
11	Tort Immunity	207,693	116,245	91,448	209,999	93,754
12	Fire Prevention & Safety	137		137		0
13	Leasing Levy	12		12		0
14	Special Education	959,789	534,183	425,606	965,016	430,833
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	361,426	193,744	167,682	350,005	156,261
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>11,398,885</b>	<b>6,002,703</b>	<b>5,396,182</b>	<b>10,844,049</b>	<b>4,841,346</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	<b>Description (Enter Whole Dollars)</b>		<b>Outstanding Beginning July 1, 2020</b>	<b>Issued July 1, 2020 thru June 30, 2021</b>	<b>Retired July 1, 2020 thru June 30, 2021</b>	<b>Outstanding Ending June 30, 2021</b>				
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>									
4	<b>Total CPPRT Notes</b>					0				
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	<b>Total TAWs</b>		0	0	0	0				
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	<b>Total TANs</b>		0	0	0	0				
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
23	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>					0				
24	<b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>									
25	<b>Total (All Funds)</b>					0				
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>					0				
28										
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	<b>Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning July 1, 2020</b>	<b>Issued July 1, 2020 thru June 30, 2021</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2020 thru June 30, 2021</b>	<b>Outstanding Ending June 30, 2021</b>	<b>Amount to be Provided for Payment on Long- Term Debt</b>
31	Capital Appreciation 2003	01/07/03	9,292,272	7	1,450,601			505,087	945,514	(4,234,175)
32	Building Bonds 2006	12/29/06	1,654,578	6	1,654,578			179,223	1,475,355	(2,072,956)
33	Building Bonds 2007	02/07/07	309,795	6	309,795				309,795	309,795
34	Building Bonds 2008B	07/22/08	796,439	6	796,439				796,439	(2,491,350)
35	Refunding Bonds 2016	10/14/16	940,000	3	740,000			85,000	655,000	515,209
36	Refunding Bonds 2017	10/07/17	7,940,000	3	7,940,000				7,940,000	7,911,474
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			20,933,084		12,891,413	0	0	769,310	12,122,103	(62,003)
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds		4. Fire Prevent, Safety, Environmental and Energy Bonds		7. Other Capital Appreciation					
53	2. Funding Bonds		5. Tort Judgment Bonds		8. Other					
54	3. Refunding Bonds		6. Building Bonds		9. Other					
55										

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

	A	B	C	D	E	F	G	H	I	J	K
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>										
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>
3	<b>Cash Basis Fund Balance as of July 1, 2020</b>						252,907			1,122,731	
4	<b>RECEIPTS:</b>										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	208,069	959,789			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	1,269	406		4,562	
7	Drivers' Education Fees					10-1970					
8	School Facility Occupation Tax Proceeds					30 or 60-1983				516,544	
9	Driver Education					10 or 20-3370					
10	Other Receipts (Describe & Itemize)					--	17,583				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	<b>Total Receipts</b>						226,921	960,195	0	521,106	0
13	<b>DISBURSEMENTS:</b>										
14	Instruction					10 or 50-1000		960,195			
15	Facilities Acquisition & Construction Services					20 or 60-2530				216,748	
16	Tort Immunity Services					80	219,876				
17	<b>DEBT SERVICE</b>										
18	Debt Services - Interest on Long-Term Debt					30-5200				18,344	
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300				85,000	
20	Debt Services Other (Describe & Itemize)					30-5400					
21	<b>Total Debt Services</b>									103,344	
22	Other Disbursements (Describe & Itemize)					--					
23	<b>Total Disbursements</b>						219,876	960,195	0	320,092	0
24	<b>Ending Cash Basis Fund Balance as of June 30, 2021</b>						259,952	0	0	1,323,745	0
25	<b>Reserved Cash Balance</b>					714				1,323,745	
26	<b>Unreserved Cash Balance</b>					730	259,952	0	0	0	0
28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>										
29											
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:										
32						Total Claims Payments:	219,876				
32						Total Reserve Remaining:	259,952				
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.										
35	<b>Expenditures:</b>										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						90,465				
37	Unemployment Insurance Act						12,372				
38	Insurance (Regular or Self-Insurance)						117,039				
39	Risk Management and Claims Service						0				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						0				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						0				
44	Principal and Interest on Tort Bonds						0				
45	Other - Explain on Itemization 40 tab						0				
46	<b>Total</b>						0				
47	<b>C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0</b>						<b>OK</b>				
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	55 ILCS 5/5-1006.7										

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>CARES, CRRSA, and ARP SCHEDULE - FY 2021</b>											
2	<b>Please read schedule instructions before completing.</b>											
3												SCHEDULE INSTRUCTIONS - FOLLOW LINK BELOW: <a href="https://www.isbe.net/Documents/CARES-CRRSA-ARP-Schedule-Instructions.pdf">https://www.isbe.net/Documents/CARES-CRRSA-ARP-Schedule-Instructions.pdf</a>
4	<b>Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY21?</b>	<b>X</b>	<b>Yes</b>						<b>No</b>			
5	<b>If the answer to the above question is "YES", this schedule must be completed.</b>											
6	<b>PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.</b>											
7	<b>Part 1: CARES, CRRSA, and ARP REVENUE</b>											
8	<b>Revenue Section A</b>	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.										
9		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
10	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	
11												
12	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
13	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998										0
14	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
15	Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0
16	<b>Total Revenue Section A</b>		0	0		0	0	0				0
17	<b>Revenue Section B</b>	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.										
18		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
19	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	
20												
21	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	36,765									36,765
22	CARES Act -Nutrition Funding (insert FY21 recognized revenue from link below) <a href="https://www.isbe.net/ layouts/Download.aspx?SourceUrl=/Documents/CARES-Disbursements-FY21.xlsx">https://www.isbe.net/ layouts/Download.aspx?SourceUrl=/Documents/CARES-Disbursements-FY21.xlsx</a>	link in cell A22	17,420									17,420
23												
24	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998										0
25	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998	903									903
26	Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998		21,765								21,765
27	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998	160,140									160,140
28	<b>Total Revenue Section B</b>		215,228	21,765		0	0	0				236,993
29	<b>Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue</b>											
30	<b>Total Other Federal Revenue (Section A plus Section B)</b>	4998	197,808	21,765		0	0	0				219,573

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

	A	B	C	D	E	F	G	H	I	J	K	L
31	Total Other Federal Revenue from Revenue Tab	4998	197,808	21,765		0	0	0			0	219,573
32	Difference (must equal 0)		0	0		0	0	0			0	0
33	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

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

Review of the July 1, 2020 through June 30, 2021 FRIS Expenditures reports may assist in determining the expenditures to use below.

**Expenditure Section A:**

**ESSER I EXPENDITURES**

-----DISBURSEMENTS-----

		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
41	<b>FUNCTION</b>									
42	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>									
43	INSTRUCTION Total Expenditures			1,360	154,009					155,369
44	SUPPORT SERVICES Total Expenditures									0
45										
46	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>									
47	Facilities Acquisition and Construction Services (Total)									0
48	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)									0
49	FOOD SERVICES (Total)									0
50										
51	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>									
52	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)			1,360	154,009					155,369
53	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)									0
54	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>			1,360	154,009	0		0		155,369

**Expenditure Section B:**

**CARES ACT -Nutrition Funding EXPENDITURES**

-----DISBURSEMENTS-----

		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
59	<b>FUNCTION</b>									
60	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>									
61	INSTRUCTION Total Expenditures									0
62	SUPPORT SERVICES Total Expenditures					17,420				17,420
63										
64	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>									
65	Facilities Acquisition and Construction Services (Total)									0
66	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)									0
67	FOOD SERVICES (Total)					17,420				17,420
68										
69	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>									
70	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)									0
71	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)									0

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

	A	B	C	D	E	F	G	H	I	J	K	L
72	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
73	<b>Expenditure Section C:</b>											
74	<b>ESSER II EXPENDITURES</b>		-----DISBURSEMENTS-----									
75			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
76												
77	<b>FUNCTION</b>											
78	1. List the total expenditures for the Functions 1000 and 2000 below											
79	INSTRUCTION Total Expenditures	1000										0
80	SUPPORT SERVICES Total Expenditures	2000										0
81												
82	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
83	Facilities Acquisition and Construction Services (Total)	2530										0
84	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
85	FOOD SERVICES (Total)	2560										0
86												
87	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
88	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
89	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
90	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
91	<b>Expenditure Section D:</b>											
92	<b>GEER I EXPENDITURES</b>		-----DISBURSEMENTS-----									
93			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
94												
95	<b>FUNCTION</b>											
96	1. List the total expenditures for the Functions 1000 and 2000 below											
97	INSTRUCTION Total Expenditures	1000					7,319					7,319
98	SUPPORT SERVICES Total Expenditures	2000										0
99												
100	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
101	Facilities Acquisition and Construction Services (Total)	2530										0
102	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
103	FOOD SERVICES (Total)	2560										0
104												
105	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
106	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
107	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
108	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
109	<b>Expenditure Section E:</b>											
110	<b>Other CARES, CRRSA, ARP Federal Stimulus</b>		-----DISBURSEMENTS-----									
111			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	



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

	A	B	C	D	E	F	G	H	I	J	K	L	
112	<b>Fund EXPENDITURES</b>			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
113	<b>FUNCTION</b>												
114	1. List the total expenditures for the Functions 1000 and 2000 below												
115	INSTRUCTION Total Expenditures	1000										0	
116	SUPPORT SERVICES Total Expenditures	2000										0	
117													
118	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
119	Facilities Acquisition and Construction Services (Total)	2530										0	
120	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0	
121	FOOD SERVICES (Total)	2560										0	
122													
123	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
124	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0	
125	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
126	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0	
127													
128	<b>Expenditure Section F:</b>												
129				-----DISBURSEMENTS-----									
130	<b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
131				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
132	<b>FUNCTION</b>												
133	INSTRUCTION	1000		0	0	1,360	161,328	0	0	0		162,688	
134	SUPPORT SERVICES	2000		0	0	0	17,420	0	0	0		17,420	
135	<b>TOTAL EXPENDITURES</b>											<b>180,108</b>	
136													
137	<b>Expenditure Section G:</b>												
138				-----DISBURSEMENTS-----									
139	<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
140				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
141	<b>FUNCTION</b>												
142	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				1,360	154,009	0		0		155,369	

	A	B	C	D	E	F	G	H	I	J	K	L	
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>												
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning July 1, 2020</b>	<b>Add: Additions July 1, 2020 thru June 30, 2021</b>	<b>Less: Deletions July 1, 2020 thru June 30, 2021</b>	<b>Cost Ending June 30, 2021</b>	<b>Life In Years</b>	<b>Accumlated Depreciation Beginning July 1, 2020</b>	<b>Add: Depreciation Allowable July 1, 2020 thru June 30, 2021</b>	<b>Less: Depreciation Deletions July 1, 2020 thru June 30, 2021</b>	<b>Accumulated Depreciation Ending June 30, 2021</b>	<b>Ending Balance Undepreciated June 30, 2021</b>	
3	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0	50				0	0	
4	<b>Land</b>	<b>220</b>											
5	Non-Depreciable Land	221	1,145,272	107,447		1,252,719							1,252,719
6	Depreciable Land	222				0						0	0
7	<b>Buildings</b>	<b>230</b>											
8	Permanent Buildings	231	41,353,229	171,461		41,524,690		50	15,657,799	830,493		16,488,292	25,036,398
9	Temporary Buildings	232				0		20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	767,950	13,531		781,481		20	618,240	23,381		641,621	139,860
11	<b>Capitalized Equipment</b>	<b>250</b>											
12	10 Yr Schedule	251	2,342,812	8,396	647,562	1,703,646		10	1,736,150	158,688	647,562	1,247,276	456,370
13	5 Yr Schedule	252	2,086,511	209,189		2,295,700		5	1,099,945	346,115		1,446,060	849,640
14	3 Yr Schedule	253	494,364			494,364		3	494,364			494,364	0
15	<b>Construction in Progress</b>	<b>260</b>				0		--					0
16	<b>Total Capital Assets</b>	<b>200</b>	<b>48,190,138</b>	<b>510,024</b>	<b>647,562</b>	<b>48,052,600</b>			<b>19,606,498</b>	<b>1,358,677</b>	<b>647,562</b>	<b>20,317,613</b>	<b>27,734,987</b>
17	<b>Non-Capitalized Equipment</b>	<b>700</b>				0		10		0			
18	<b>Allowable Depreciation</b>									1,358,677			

	A	B	C	D	E	F	GH
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)</b>						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
5							
6	<b>OPERATING EXPENSE PER PUPIL</b>						
7	<b>EXPENDITURES:</b>						
8	ED	Expenditures 16-24, L116		Total Expenditures	\$	15,488,660	
9	O&M	Expenditures 16-24, L155		Total Expenditures		1,582,922	
10	DS	Expenditures 16-24, L178		Total Expenditures		3,458,219	
11	TR	Expenditures 16-24, L214		Total Expenditures		883,425	
12	MR/SS	Expenditures 16-24, L299		Total Expenditures		676,019	
13	TORT	Expenditures 16-24, L429		Total Expenditures		219,876	
14				<b>Total Expenditures</b>	\$	<b>22,309,121</b>	
15	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>						
16							
17	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0	
18	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
19	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0	
20	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0	
21	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
22	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0	
23	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0	
25	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0	
26	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0	
27	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0	
28	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0	
29	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0	
30	O&M-TR	Revenues 10-15, L213, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0	
31	O&M-TR	Revenues 10-15, L214, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0	
32	O&M	Revenues 10-15, L224, Col D	4810	Federal - Adult Education		0	
33	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs		245,553	
34	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		0	
35	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0	
36	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0	
37	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		38,072	
38	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0	
39	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0	
40	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		261,294	
41	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0	
42	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
43	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
44	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
45	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0	
46	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0	
47	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0	
48	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0	
49	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0	
50	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition		0	
51	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		453	
52	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		316,669	
53	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		8,396	
54	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		0	
55	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000	Community Services		0	
56	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0	
57	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		53,566	
58	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		0	
59	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0	
60	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		769,310	
61	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		0	
62	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0	
63	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0	
64	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		209,189	
65	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		0	
66	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		1,673	
67	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		0	
68	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		0	
69	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		0	
70	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs		560	
71	MR/SS	Expenditures 16-24, L284, Col K	3000	Community Services		0	
72	MR/SS	Expenditures 16-24, L289, Col K	4000	Total Payments to Other Govt Units		0	
73	Tort	Expenditures 16-24, L325, Col K - (G+I)	1125	Pre-K Programs		0	
74	Tort	Expenditures 16-24, L327, Col K - (G+I)	1225	Special Education Programs Pre-K		0	
75	Tort	Expenditures 16-24, L329, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0	
76	Tort	Expenditures 16-24, L330, Col K - (G+I)	1300	Adult/Continuing Education Programs		0	
77	Tort	Expenditures 16-24, L333, Col K - (G+I)	1600	Summer School Programs		0	
78	Tort	Expenditures 16-24, L338, Col K	1910	Pre-K Programs - Private Tuition		0	
79	Tort	Expenditures 16-24, L339, Col K	1911	Regular K-12 Programs - Private Tuition		0	
80	Tort	Expenditures 16-24, L340, Col K	1912	Special Education Programs K-12 - Private Tuition		0	
81	Tort	Expenditures 16-24, L341, Col K	1913	Special Education Programs Pre-K - Tuition		0	
82	Tort	Expenditures 16-24, L342, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
83	Tort	Expenditures 16-24, L343, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
84	Tort	Expenditures 16-24, L344, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
85	Tort	Expenditures 16-24, L345, Col K	1917	CTE Programs - Private Tuition		0	
86	Tort	Expenditures 16-24, L346, Col K	1918	Interscholastic Programs - Private Tuition		0	
87	Tort	Expenditures 16-24, L347, Col K	1919	Summer School Programs - Private Tuition		0	
88	Tort	Expenditures 16-24, L348, Col K	1920	Gifted Programs - Private Tuition		0	
89	Tort	Expenditures 16-24, L349, Col K	1921	Bilingual Programs - Private Tuition		0	
90	Tort	Expenditures 16-24, L350, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition		0	
91	Tort	Expenditures 16-24, L350, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition		0	

	A	B	C	D	E	F	GH
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)</b>						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>		<b>Amount</b>		
5							
92	Tort	Expenditures 16-24, L394, Col K - (G+I)	3000	Community Services		0	
93	Tort	Expenditures 16-24, L421, Col K	4000	Total Payments to Other Govt Units		0	
94	Tort	Expenditures 16-24, L429, Col G	-	Capital Outlay		0	
95	Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment		0	
96				<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>	\$	<b>1,904,735</b>	
97				<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>		<b>20,404,386</b>	
98				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021</b>		<b>1,388.90</b>	
99				<b>Estimated OEPP (Line 97 divided by Line 98)</b>	\$	<b>14,691.04</b>	
100							

	A	B	C	D	E	F	GH
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)</b>						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
5							
103	<b>PER CAPITA TUITION CHARGE</b>						
103	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>						
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)		\$ 0	
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0	
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		2,035	
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0	
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0	
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0	
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0	
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0	
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0	
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0	
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		9,682	
115	ED-O&M	Revenues 10-15, L83, Col C, D	1700	Total District/School Activity Income (without Student Activity Funds)		8,645	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		34,648	
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0	
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0	
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0	
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		14,362	
121	ED-O&M	Revenues 10-15, L97, Col C, D	1910	Rentals		17,953	
122	ED-O&M-TR	Revenues 10-15, L100, Col C, D, F	1940	Services Provided Other Districts		0	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C, D, E, F, G	1991	Payment from Other Districts		16,000	
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		0	
125	ED-O&M-TR	Revenues 10-15, L134, Col C, D, F	3100	Total Special Education		156,634	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C, D, G	3200	Total Career and Technical Education		1,227	
127	ED-MR/SS	Revenues 10-15, L147, Col C, G	3300	Total Bilingual Ed		0	
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		1,298	
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C, D, G	3365	School Breakfast Initiative		0	
130	ED-O&M	Revenues 10-15, L150, Col C, D	3370	Driver Education		0	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C, D, F, G	3500	Total Transportation		804,163	
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0	
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C, D, F, G	3660	Scientific Literacy		0	
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C, F, G	3695	Truant Alternative/Optional Education		0	
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C, D, F, G	3766	Chicago General Education Block Grant		0	
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C, D, F, G	3767	Chicago Educational Services Block Grant		0	
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C, D, E, F, G	3775	School Safety & Educational Improvement Block Grant		0	
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C, D, E, F, G	3780	Technology - Technology for Success		0	
139	ED-TR	Revenues 10-15, L166, Col C, F	3815	State Charter Schools		0	
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		0	
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C, G, J	3999	Other Restricted Revenue from State Sources		1,169	
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0	
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C, D, F, G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C, D, F, G	4100	Total Title V		0	
145	ED-MR/SS	Revenues 10-15, L200, Col C, G	4200	Total Food Service		266,166	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C, D, F, G	4300	Total Title I		175,501	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C, D, F, G	4400	Total Title IV		8,944	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C, D, F, G	4620	Fed - Spec Education - IDEA - Flow Through		376,740	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C, D, F, G	4625	Fed - Spec Education - IDEA - Room & Board		3,009	
150	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C, D, F, G	4630	Fed - Spec Education - IDEA - Discretionary		0	
151	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C, D, F, G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
152	ED-O&M-MR/SS	Revenues 10-15, L223, Col C, D, G	4700	Total CTE - Perkins		0	
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments		0	
178	ED	Revenues 10-15, L255, Col C	4901	Race to the Top		0	
179	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L256, Col C, G, J	4902	Race to the Top-Preschool Expansion Grant		0	
180	ED-TR-MR/SS	Revenues 10-15, L257, Col C, F, G	4905	Title III - Immigrant Education Program (IEP)		0	
181	ED-TR-MR/SS	Revenues 10-15, L258, Col C, F, G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		3,673	
182	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C, D, F, G	4920	McKinney Education for Homeless Children		0	
183	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C, D, F, G	4930	Title II - Eisenhower Professional Development Formula		0	
184	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C, D, F, G	4932	Title II - Teacher Quality		48,309	
185	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C, D, F, G	4960	Federal Charter Schools		0	
186	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C, D, F, G	4981	State Assessment Grants		0	
187	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C, D, F, G	4982	Grant for State Assessments and Related Activities		0	
188	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C, D, F, G	4991	Medicaid Matching Funds - Administrative Outreach		28,492	
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C, D, F, G	4992	Medicaid Matching Funds - Fee-for-Service Program		9,664	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C, D, F, G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		219,573	
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 revenue received in FY21 for FY20 Expenses		0	
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		595,227	
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		65,411	
194							
195				Total Deductions for PCTC Computation Line 104 through Line 193	\$	2,868,526	
196				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		17,535,860	
197				Total Depreciation Allowance (from page 32, Line 18, Col I)		1,358,677	
198				Total Allowance for PCTC Computation (Line 196 plus Line 197)		18,894,537	
199				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021		1,388.90	
200				Total Estimated PCTC (Line 198 divided by Line 199) * \$		13,603.96	
201							
202	<b>*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.</b>						
203	<b>** Go to the link below: Under Calculations, select FY 2021 Student Population Funding Allocation Summary.</b>						
204	<b>Open Excel file and use the amount in column D for the Special Education Contribution and column E for the English Learner Contribution for the selected school district.</b>						
205	<b>Evidence Based Funding Link: <a href="#">FY 2021 Student Population Funding Allocation - Summary</a></b>						

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

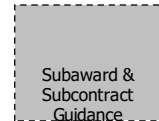
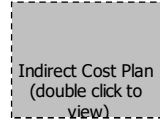
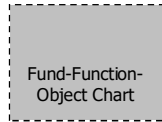
**Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.**

*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.

1. Double click icon to the right for a list of Fund-Function-Objects to use below.



2. Double click icons to the left for the qualifications of Sub-agreement for Services.

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)	Enter Contracted Company Name (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
None				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
<b>Total</b>			<b>0</b>		<b>0</b>

**ESTIMATED INDIRECT COST DATA**

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>					117,469		
11	Value of Commodities Received for Fiscal Year 2021 (Include the value of commodities when determining if a Single Audit is required).					38,942		
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>		<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	
19	<b>Instruction</b>	1000			10,660,302		10,660,302	
20	<b>Support Services:</b>							
21	Pupil	2100			1,269,097		1,269,097	
22	Instructional Staff	2200			1,410,272		1,410,272	
23	General Admin.	2300			462,948		462,948	
24	School Admin	2400			1,083,617		1,083,617	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	0	0	0	0	0	
27	Fiscal Services	2520	353,962	0	353,962	0	0	
28	Oper. & Maint. Plant Services	2540		1,631,346	1,631,346		0	
29	Pupil Transportation	2550		758,295			758,295	
30	Food Services	2560		282,374			282,374	
31	Internal Services	2570	0	0	0	0	0	
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610		0			0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0			0	
35	Information Services	2630		0			0	
36	Staff Services	2640	0	0	0	0	0	
37	Data Processing Services	2660	13,071	0	13,071	0	0	
38	<b>Other:</b>	2900		219,876			219,876	
39	<b>Community Services</b>	3000		453			453	
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 36)</b>				0		0	
41	<b>Total</b>			367,033	17,778,580	1,998,379	16,147,234	
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
43				Total Indirect Costs:	367,033	Total Indirect Costs:	1,998,379	
44				Total Direct Costs:	17,778,580	Total Direct Costs:	16,147,234	
45				<b>= 2.06%</b>		<b>= 12.38%</b>		

	A	B	C	D	E	F	G	H	I	J	K
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>										
2	School Code, Section 17-1.1 (Public Act 97-0357)										
3	Fiscal Year Ending June 30, 2021										
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.										
6	North Boone CUSD No. 200										
7	04-004-2000-26										
8	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.						
9	Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget <span style="float: right;">➔</span>										
10	<b>Service or Function ( Check all that apply )</b>			<b>Barriers to Implementation</b>	(Limit text to 200 characters, for additional space use line 33 and 38)						
11	Curriculum Planning										
12	Custodial Services										
13	Educational Shared Programs										
14	Employee Benefits										
15	Energy Purchasing										
16	Food Services										
17	Grant Writing										
18	Grounds Maintenance Services										
19	Insurance										
20	Investment Pools										
21	Legal Services										
22	Maintenance Services										
23	Personnel Recruitment										
24	Professional Development										
25	Shared Personnel										
26	Special Education Cooperatives										
27	STEM (science, technology, engineering and math) Program Offerings										
28	Supply & Equipment Purchasing										
29	Technology Services										
30	Transportation										
31	Vocational Education Cooperatives										
32	All Other Joint/Cooperative Agreements										
33	Other										
34											
35	Additional space for Column (D) - Barriers to Implementation:										
36											
37											
38											
40	Additional space for Column (E) - Name of LEA :										
41											
42											
43											



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

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

School District Name: North Boone CUSD No. 200  
 RCDT Number: 04-004-2000-26

Description	Funct. No.	Actual Expenditures, Fiscal Year 2021				Budgeted Expenditures, Fiscal Year 2022			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	291,259		0	291,259	312,850			312,850
2. Special Area Administration Services	2330	92,138		0	92,138	97,840			97,840
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	0	0	0	0				0
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
<b>8. Totals</b>		383,397	0	0	383,397	410,690	0	0	410,690
<b>9. Percent Increase (Decrease) for FY2022 (Budgeted) over FY2021 (Actual)</b>									7%

**CERTIFICATION**

I 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.  
 I 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.

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

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

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

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

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

- The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2021 to ensure inclusion in the Fall 2021 report or postmarked by January 15, 2022 to ensure inclusion in the Spring 2022 report. Information on the waiver process can be found at <https://www.isbe.net/Pages/Waivers.aspx>
- The district will amend their budget to become in compliance with the limitation.

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

Type Below.

1. Page 11, Line 74 - Miscellaneous food revenue
2. Page 11, Line 81 - Miscellaneous fee
3. Page 11, Line 94 - Miscellaneous revenues, reimbursements, rebates, and broken laptops screen revenue
4. Page 12, Line 109 (Educational) - Miscellaneous reimbursements rebates, and E Rate
5. Page 12, Line 109 (Operations & Maintenance) - Miscellaneous reimbursements
6. Page 12, Line 109 (Transportation) - Miscellaneous payment and refund
7. Page 12, Line 109 (Municipal Retirement/Social Security) - IMRF refund
8. Page 12, Line 109 (Tort) - Refund from Prairie State
9. Page 13, Line 170 - Library Grant
10. Page 15, Line 267 (Educational) - \$36,485 - GEER/Early Childhood Grant; \$160,140 - CARES Act; \$1,183 - ESSER I
11. Page 15, Line 267 (Operations & Maintenance) - FEMA Grant
12. Page 16, Line 43 - Occupational and physical therapist salary
13. Page 19, Line 175 - Bond service fees
14. Page 20, Line 241 - IMRF, FICA, and Medicare expense for occupational and physical therapist
15. Page 23, Line 385 - \$90,465 - Workers' compensation; \$12,372 - unemployment insurance; \$117,039 - property insurance
16. Page 27, Line 10 - Refund from Prairie State
17. Page 35, Line 120 - Miscellaneous revenues, reimbursements, rebates, and broken laptops screen revenue
18. Page 35, Line 190 - \$36,485 - GEER/Early Childhood Security Grant; \$160,140 - CARES Act; \$1,183 - ESSER I; 21,765 - FEMA Grant

# ***Gorenz and Associates, Ltd.***

*Certified Public Accountants*

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*Tim C. Custis, CPA*  
*Jason A. Hobulin, CPA*

*Russell J. Rumbold II, CPA*  
*Cory S. Cowan, CPA*

## **Independent Auditor's Report on Annual Financial Report**

To the Board of Education  
North Boone Community Unit School District No. 200  
Poplar Grove, Illinois

We have audited the accompanying financial statements of North Boone Community Unit School District No. 200 which are comprised of the Statement of Assets and Liabilities Arising from Cash Transactions as of June 30, 2021, and the related Statement of Revenues Received, Expenditures Disbursed, Other Sources (Uses) and Changes in Fund Balances (All Funds), the Statement of Revenues Received (All Funds), and the Statements of Expenditures Disbursed - Budget to Actual (All Funds) for the year then ended and the related notes to the financial statements.

### ***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 of 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 an opinion 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, the financial statements are prepared by North Boone Community Unit School District No. 200 on the basis of the financial reporting provisions of the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the 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 North Boone Community Unit School District No. 200 as of June 30, 2021, or changes in net position or cash flows thereof for the 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 and liabilities arising from cash transactions of each fund of North Boone Community Unit School District No. 200 as of June 30, 2021, and their respective revenues received, expenditures disbursed, other sources (uses) and changes in fund balances, revenues received, and expenditures disbursed -budget to actual, for the year then ended, in accordance with the financial reporting provisions of the Illinois State Board of Education as described in Note #1.

***Other Matters***

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the North Boone Community Unit School District No. 200’s basic financial statements. The auditor’s questionnaire, comments applicable to the auditor’s questionnaire, financial profile information, estimated financial profile summary, supplementary schedules, statistical section, report on shared services or outsourcing, administrative cost worksheet, itemization schedule, reference page, deficit reduction calculation, audit checklist/balancing schedule, single audit and GATA information, and summary schedule of prior audit findings are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The CARES CRRSA ARP schedule, schedule of capital outlay and depreciation, itemization schedule, and summary schedule of prior audit findings are the responsibility of management and were derived from and relate 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 CARES CRRSA ARP Schedule, schedule of capital outlay and depreciation, and itemization schedule are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The auditor’s questionnaire, comments applicable to the auditor’s questionnaire, financial profile information, estimated financial profile summary, supplementary schedules (except for the CARES CRRSA ARP schedule), statistical section (except for the schedule of capital outlay and depreciation), report on shared services or outsourcing, administrative cost worksheet, reference page, deficit reduction calculation, audit checklist/balancing schedule, single audit and GATA information have 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 them.

The answers to questions 1 through 23 contained in the “Auditor’s Questionnaire” on page 2 are based solely on the procedures performed and data obtained during the audit of the basic financial statements of the district as of and for the year ended June 30, 2021.

North Boone Community Unit School District No. 200

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

In accordance with *Government Auditing Standards*, we have also issued a report dated December 10, 2021, on our consideration of North Boone Community Unit School District No. 200 internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 North Boone Community Unit School District No. 200's internal control over financial reporting and compliance.

*Gerenz and Associates, Ltd.*

Peoria, Illinois  
December 10, 2021

# ***Gorenz and Associates, Ltd.***

*Certified Public Accountants*

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*Tim C. Custis, CPA*  
*Jason A. Hobulin, CPA*

*Russell J. Rumbold II, CPA*  
*Cory S. Cowan, 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  
North Boone Community Unit School District No. 200  
Poplar Grove, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of North Boone Community Unit School District No. 200 as of and for the year ended June 30, 2021 and the related notes to the financial statements which collectively comprise North Boone Community Unit School District No. 200's basic financial statements, and have issued our report thereon dated December 10, 2021. Our report expressed an adverse opinion 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 cash basis of accounting, in accordance with regulatory reporting requirements prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered North Boone Community Unit School District No. 200'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 the North Boone Community Unit School District No. 200's internal control. Accordingly we do not express an opinion on the effectiveness of North Boone Community Unit School District No. 200's internal control.

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

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

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether North Boone Community Unit School District No. 200's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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

*Gorenz and Associates, Ltd.*

Peoria, Illinois  
December 10, 2021

NORTH BOONE COMMUNITY UNIT SCHOOL DISTRICT NO. 200  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021

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Note #1 - Summary of Significant Accounting Policies

The District's accounting policies conform to the cash basis of accounting as defined by the Illinois State Board of Education Audit Guide.

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

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

Component Units

The District has developed criteria to determine whether outside agencies with activities that benefit the citizens of the District, including joint agreements which serve pupils from numerous districts, should be included within its financial reporting entity. The criteria includes, but is 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.

Joint agreements have been determined not to be part of the reporting entity after applying the manifesting of oversight, scope of public service and special financing relationships criteria and are, therefore, excluded from the accompanying financial statements because the District does not control the assets, operations, or management of the joint agreements.

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

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, revenue received, and expenditures disbursed. The District maintains individual funds required by the State of Illinois. The various funds are summarized by type in the financial statements. These funds are grouped as required for reports filed with the Illinois State Board of Education. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following 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 is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The Educational Fund includes the Student Activity Funds. These funds are used to account for financial resources used for student programs.

The Operations and Maintenance Fund is used to account for cash received from specific sources (other than those accounted for in Fiduciary Funds) that are legally restricted to cash for specified purposes.



NORTH BOONE COMMUNITY UNIT SCHOOL DISTRICT NO. 200  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021

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Note #1 - Summary of Significant Accounting Policies (cont'd.)

B. Basis of Presentation - Fund Accounting (cont'd.)

Governmental Funds - (cont'd.)

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

The Transportation Fund is used to account for cash received from specific sources (other than those accounted for in the Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes.

The Municipal Retirement/Social Security Fund is used to account for cash received from specific sources (other than those accounted for in Fiduciary Funds) that are legally restricted to cash for specified purposes.

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

The Tort Fund accounts for financial resources held by the District to be used for tort immunity and tort judgment purposes.

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

Fiduciary Funds -

Fiduciary funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds.

The Trust Fund (Flexible Benefit Plan Fund) accounts for financial operation of the District's flexible benefit account withheld from employees to pay medical out of pocket claims

The Agency Funds include the Chris Troller Endowment Fund, the North Boone High School Scholarship Fund, and the North Boone Upper Elementary Scholarship Fund and account for assets held by the District as an agent for the students and other beneficiaries. These funds are custodial in nature and do not involve the measurement of the results of operations. The net assets available for benefits are shown as a reserved fund balance in these financial statements.

Governmental and Expendable Trust Funds - Measurement Focus

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

NORTH BOONE COMMUNITY UNIT SCHOOL DISTRICT NO. 200  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021

Note #1 - Summary of Significant Accounting Policies (cont'd.)

B. Basis of Presentation - Fund Accounting (cont'd.)

General Fixed Assets and General Long-Term Debt Account Group

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

The District does not have a formal capitalization policy but follows grant guidelines when applicable.

No depreciation has been provided on fixed assets in these financial statements. The Illinois State Board of Education's Annual Financial Report (ISBE Form SD50-35/JA50-60) includes depreciation of \$1,358,677 which has been utilized for the calculation of the per capita tuition charge, and accumulated depreciation totaling \$20,317,613. Depreciation has been computed over the estimated useful lives of the assets using the straight-line method.

The estimated useful lives are as follows:

Depreciable Land	50 years
Buildings	
Permanent	50 years
Temporary	20 years
Infrastructure Improvements other than Building	20 years
Capitalized Equipment	3-10 years

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

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

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

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

NORTH BOONE COMMUNITY UNIT SCHOOL DISTRICT NO. 200  
NOTES TO THE BASIC FINANCIAL STATEMENTS  

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JUNE 30, 2021

Note #1 - Summary of Significant Accounting Policies (cont'd.)

D. Budgets and Budgetary Accounting

The budget for all Governmental Funds is prepared on the 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 Chapter 105, Section 5, Paragraph 17-1 of the Illinois Compiled Statutes. The original budget was passed on September 22, 2020 and was not amended.

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

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

1. Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures 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. Cash and Cash Equivalents

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

F. Investments

Investments are stated at cost or amortized cost, which approximates market. The District, under 30 ILCS 235/2, may legally invest in all securities guaranteed by the full faith and credit of the United States, as well as interest-bearing savings accounts, certificates of deposit, or time deposits constituting direct obligations of banks insured by FDIC and savings and loan associates insured by FSLIC. The District may also invest in short-term obligations of the Federal National Mortgage Association, the Public Treasurer's Investment Pool, and all interest-bearing obligations of the State of Illinois.

G. Inventories

Inventory consists of expendable supplies held for consumption. The cost is recorded as an expenditure disbursed at the time the individual inventory items are purchased.

NORTH BOONE COMMUNITY UNIT SCHOOL DISTRICT NO. 200  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021

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Note #1 - Summary of Significant Accounting Policies (cont'd.)

H. Fund Balances

In accordance with Government Accounting Standards, fund balances are classified into five major classifications: Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance.

**Nonspendable** - The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts. As of June 30, 2021, the District did not classify any amounts as nonspendable.

**Restricted** - The restricted fund balance classification refers to amounts that are subject to outside restrictions not controlled by the entity, such as restrictions imposed by creditors, grantors, contributors, laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. The District has certain funds that are, by definition, restricted for specified purposes. These funds consist of the reserved amounts in the Educational Fund as identified in Note #3, the Operations and Maintenance, Debt Services, Transportation, Municipal Retirement/Social Security, Capital Projects, Tort, and the Fire Prevention and Safety funds.

**Committed** - The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision making authority (the School Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts. As of June 30, 2021, the District did not classify any amounts as committed.

The School Board commits fund balance by making motions or passing resolutions to adopt policies 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.

**Assigned** - 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 the School Board itself by assigning amounts to be used for specific purposes. As of June 30, 2021, the District did not classify any amounts as assigned.

**Unassigned** - The unassigned fund balance classification is the residual classification for amounts in the general funds (Educational and Working Cash) for amounts that have not been restricted, committed, or assigned to specific purposes within the general funds.

It is the District’s policy to consider restricted resources to have been spent first when an expenditure is incurred for which both restricted and unrestricted (i.e. committed, assigned or unassigned fund balances) are available, followed by committed and then assigned fund balances. Unassigned amounts are used only after the other resources have been used.

The District follows the regulatory basis of reporting fund balances under guidelines prescribed by the Illinois State Board of Education, which is a special purpose reporting framework. The regulatory basis reports Reserved and Unreserved fund balance. See Note #3 for more detail.

NORTH BOONE COMMUNITY UNIT SCHOOL DISTRICT NO. 200  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021

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Note #1 - Summary of Significant Accounting Policies (cont'd.)

I. Change in Accounting Principle

During the year ended, June 30, 2021, the District implemented Government Accounting Standards Board Statement No. 84 – Fiduciary Activities, as interpreted by the Illinois State Board of Education (ISBE). The new standard changed the definition of Fiduciary Funds, specifically, Student Activity Funds had previously been treated as Agency Funds of the District. Under the new definitions the Student Activity Funds are required to be included in the General Fund (the Educational Fund) of the District. Under the ISBE interpretation in this regulatory basis report, the Student Activity funds are being shown separately within the Educational Fund Statements.

Note #2 - Property Taxes

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. Taxes are levied in Boone and Winnebago Counties. The 2020 levy was passed by the Board on December 15, 2020. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments in June and September. The District receives significant distributions of tax receipts in July and October. The District received \$6,002,703 from the 2020 tax levy prior to June 30, 2021. The balance of taxes reported in these financial statements are from the 2019 and prior tax levies.

Property Tax Extension Limitation Law of the State of Illinois, as amended (PTELL), limits the amount of annual increase in property taxes to be extended for certain Illinois non-home rule units of government, including this District. In general, the PTELL restricts the amount of a property tax extension increase to the lesser of 5% or the percentage increase in the Consumer Price Index for Urban Consumers during the preceding calendar year. Tax levies may also be increased due to assessed valuation increases from new construction, referendum approval, and consolidation of local government units.

The effect of the PTELL is to limit the growth of the amount of property taxes that can be extended for a taxing body. The PTELL was adopted November 1996 and effective for Boone and Winnebago County property taxes levied after 1996.

NORTH BOONE COMMUNITY UNIT SCHOOL DISTRICT NO. 200  
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 JUNE 30, 2021

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Note #2 - Property Taxes (cont'd.)

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

	Maximum <u>Rate</u>	Actual <u>2020 Rate</u>	Actual <u>2019 Rate</u>	Actual <u>2018 Rate</u>
Educational	4.00000	3.19868	3.21473	3.45418
Operations and Maintenance	0.75000	0.75000	0.72786	0.70399
Transportation	None	0.51408	0.63000	0.47065
Debt Services	None	0.66599	1.38109	1.53273
Municipal Retirement	None	0.17136	0.21000	0.22592
Social Security	None	0.19992	0.22000	0.24474
Tort Immunity	None	0.11995	0.12000	0.12990
Leasing	0.10000	0.00000	0.00000	0.00300
Special Education	0.80000	0.55121	0.55825	0.64949
Fire Prevention and Safety	0.10000	0.00000	0.00000	0.03452
Working Cash	0.05000	<u>0.02285</u>	<u>0.02000</u>	<u>0.03000</u>
Total		<u>6.19404</u>	<u>7.08193</u>	<u>7.47912</u>

Note #3 - Regulatory Fund Balances

The District follows the regulatory basis of reporting fund balances under guidelines prescribed by the Illinois State Board of Education, which consists of Reserved and Unreserved Fund Balances. Reserved Fund Balances results when constraints placed on fund balance use is either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through constitutional provisions or enabling legislation. Unreserved Fund Balances consists of fund balance that does not meet the criteria of the preceding category.

The District has the following categories of reserved fund balances:

1. Special Education Levy

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

2. Leasing Levy

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

3. Social Security Levy

Cash disbursed and the related cash receipts of this tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a reserved fund balance of \$247,742.

4. School Facility Occupation Tax

Proceeds from the school facility occupation tax and the related expenditures have been included in the Debt Services and Capital Projects Fund. At June 30, 2021, revenue received exceeded expenditures disbursed from this tax, resulting in a restricted balance of \$1,183,954 in the Capital Projects Fund and \$139,791 in the Debt Services Fund.

NORTH BOONE COMMUNITY UNIT SCHOOL DISTRICT NO. 200  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021

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Note #3 - Regulatory Fund Balances (cont'd.)

5. Trust and Agency Funds

Cash received for the Flex Benefit Trust, Chris Troller Endowment Fund, North Boone High School Scholarship Fund, and North Boone Upper Elementary Scholarship fund accounts exceeded related expenditures for this trust resulting in a restricted fund balance of \$9,228. This balance is included in the financial statements as reserved in the Trust and Agency Fund.

6. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance, and Transportation Funds. Expenditures disbursed exceeded revenues received, for those specific purposes, resulting in no reserved fund balance.

7. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational and Operations and Maintenance Funds. Expenditures disbursed exceeded revenue received for those specific purposes, resulting in no reserved fund balance.

8. Student Activity Funds

The District has Student Activity Funds that are included in the Educational Fund balance. The beginning of the year balance of \$152,844 has been added to the beginning fund balance in the Educational Fund. As of June 30, 2021, net expenditures disbursed exceeded revenues received, resulting in a reserved fund balance of \$149,313.

When both reserved and unreserved resources are available for use, it is the District's policy to use reserved resources first to finance qualifying activities, then unreserved resources as they are needed.

Note #4 – Deposits and Investments

The District is allowed to invest in securities as authorized by the District's investment policy, Sections 2 and 6 of the Public Funds Investment Act (30 ICS 235), and Section 8-7 of the School Code of Illinois (105 ILCS 5). These include the following items:

- (1) in bonds, notes, certificates of indebtedness, treasury bills, or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest;
- (2) in interest-bearing savings accounts, interest-bearing certificates of deposits, interest-bearing time deposits, or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act;
- (3) in short-term obligations of corporations organized in the United States with assets exceeding \$500,000,000;
- (4) in money market mutual funds registered under the Investment Company Act of 1940;
- (5) in short-term discount obligations of the Federal National Mortgage Association;
- (6) in dividend-bearing share accounts, share certificate accounts, or class of share accounts of a credit union chartered under the laws of this State or the laws of the United States and is located within the State of Illinois;
- (7) in a Public Treasurer's Investment Pool created under Section 17 of the State Treasurer Act;

NORTH BOONE COMMUNITY UNIT SCHOOL DISTRICT NO. 200  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
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Note #4 – Deposits and Investments (cont'd.)

- (8) in the Illinois School District Liquid Asset Fund Plus;
- (9) in repurchase agreements of government securities;
- (10) in any investment as authorized by the Public Funds Investment Act, and Acts amendatory thereto.

**Custodial Credit Risk Related to Deposits with Financial Institutions**

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The District's general investment policy requires all amounts deposited or invested with financial institutions in excess of any insurance limit shall be collateralized by securities eligible for District investment or any other high-quality, interest-bearing security rated at least AA/Aa by one or more standard rating services to include Standard & Poor's, Moody's, or Fitch. The market value of the pledged securities shall equal or exceed the portion of the deposit requiring collateralization.

The District's investment policy states the preferred method for safekeeping of collateral is to have securities registered in the District's name and held by a third-party custodian. Safekeeping practices should qualify for the Governmental Accounting Standards Board's Statement III, Category I, the highest recognized safekeeping procedures.

As of June 30, 2021, none of the District's deposits were exposed to custodial credit risk.

**Custodial Credit Risk of Investments**

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At year end, none of the District's investments were subject to custodial credit risk due to one of the following:

- Investments were part of an insured pool
- Investments were book-entry only in the name of the District and were fully insured
- Investments were part of a mutual fund
- Investments were held by an agent in the District's name

**Interest Rate Risk**

Interest rate risk is the risk that the value of investments will decrease as a result of a rise in interest rates. The District's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**Investments**

As of June 30, 2021, the District had the following investments and maturities.

<u>Investment Type</u>	<u>Book Value</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>			
			<u>Less Than 1</u>	<u>1-5</u>	<u>6-10</u>	<u>More Than 10</u>
ISDLAF – Liquid	3,221,015	3,221,015	3,221,015	0	0	0
ISDLAF – Max	17,487,566	17,487,566	17,487,566	0	0	0
ISFLAF – Fixed	<u>11,991,884</u>	<u>12,184,331</u>	<u>5,510,888</u>	<u>6,673,443</u>	<u>0</u>	<u>0</u>
Total	<u>32,700,465</u>	<u>32,892,912</u>	<u>11,264,726</u>	<u>6,673,443</u>	<u>0</u>	<u>0</u>



NORTH BOONE COMMUNITY UNIT SCHOOL DISTRICT NO. 200  
NOTES TO THE BASIC FINANCIAL STATEMENTS  

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JUNE 30, 2021

Note #4 – Deposits and Investments (cont'd.)

**Credit Risk**

As of June 30, 2021, all investment types of the District are not rated.

**Concentration of Credit Risk**

Concentration of credit risk is the risk of loss attributed to the magnitude of an investment in a single issuer. Disclosures are required for any issuer that represents 5% or more of total investments, exclusive of mutual funds, external investment pools and investments issued or guaranteed by the U.S. government. The District's investment policy places no limit on the amount the District may invest in any one issuer. The following percentages reflect the breakdown of investments for the District as of June 30, 2021:

100% - ISDLAF

ISDLAF+ (Investment Pool) -

During the year ended June 30, 2021, the District maintained an account with the Illinois School District Liquid Asset Fund Plus (also known as ISDLAF+). ISDLAF+ is an external investment pool created in cooperation by the Illinois Association of School Boards, the Illinois Association of School Business Officials and the Illinois Association of School Administrators. Its primary purpose is to provide School Districts, Community College Districts and Educational Service Regions with an alternative investment vehicle, which will enable them to earn a competitive rate of return on fully collateralized investments, while maintaining immediate access to invested funds.

The Multi-Class Series invests in money market instruments having a maximum remaining maturity of one year (except that U.S. government obligations may have remaining maturities of up to two years). It has earned an AAA rating from Standard & Poor's ("S&P"). The Multi-Class Series consists of two classes of shares: the Liquid Class and the MAX Class. The Liquid Class offers check writing privileges, while the MAX Class does not.

ISDLAF+ also provides a Fixed Income Investment Program that allows investors to purchase investment instruments including certificates of deposit of banks and thrift institutions ("CDs"), commercial paper and banker's acceptances. CDs purchased under this program are fully FDIC insured and have been classified as deposits for financial statement purposes.

**Foreign Currency Risk**

Foreign currency risk is the risk that an investment denominated in the currency of a foreign country could reduce its U.S. dollar value as a result of changes in foreign currency exchange rates. The District had no foreign currency risk as of June 30, 2021.

NORTH BOONE COMMUNITY UNIT SCHOOL DISTRICT NO. 200  
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JUNE 30, 2021

Note #5 – General Fixed Asset Account Group

A summary of changes in general fixed assets follows:

	Balance <u>July 1, 2020</u>	<u>Additions</u>	<u>Deletions*</u>	Balance <u>June 30, 2021</u>
Non-Depreciable Land	1,145,272	107,447	0	1,252,719
Permanent Buildings	41,353,229	171,461	0	41,524,690
Improvements Other than Buildings	767,950	13,531	0	781,481
10 – Year Equipment	2,342,812	8,396	647,562	1,703,646
5 – Year Equipment	2,086,511	209,189	0	2,295,700
3 – Year Equipment	<u>494,364</u>	<u>0</u>	<u>0</u>	<u>494,364</u>
Totals	<u>48,190,138</u>	<u>510,024</u>	<u>647,562</u>	<u>48,052,600</u>

\* Deletions include the removal of fully depreciated equipment and equipment traded or sold.

Note #6 – Pension Disclosures

The District contributes to two defined benefit pension plans: the Teachers Retirement System (TRS), and the Illinois Municipal Retirement Fund (IMRF). TRS is administered by the TRS board of trustees and is a cost sharing multiple employer plan. IMRF is administered by IMRF board of trustees and is an agent multiple-employer public employee retirement system. The benefits, benefit levels, employee contributions and employer contributions for both plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. The aggregate employer recognized pension expense on a cash basis for the year ended June 30, 2021, was \$378,866.

A. Teacher’s Retirement System of the State of Illinois

**Plan description**

The employer participates in the Teachers’ Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor’s approval. The TRS Board of Trustees is responsible for the System’s administration. The District employed 154 TRS members during the current fiscal year.

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

**Benefits provided**

TRS provides retirement, disability, and death benefits. Tier 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.

NORTH BOONE COMMUNITY UNIT SCHOOL DISTRICT NO. 200  
NOTES TO THE BASIC FINANCIAL STATEMENTS  

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JUNE 30, 2021

Note #6 –Pension Disclosures (cont'd.)

A. Teacher's Retirement System of the State of Illinois (cont'd.)

**Benefits provided (cont'd.)**

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 than Tier 1.

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.

**Contributions**

The state of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2021, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

**On behalf contributions to TRS.** The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2021, state of Illinois contributions recognized by the employer were based on the state's proportionate share of the pension expense associated with the employer, and the employer recognized revenue and expenditures of \$7,215,044 in pension contributions from the state of Illinois.

**2.2 formula contributions.** Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2021, were calculated to be \$52,117. \$52,130 was actually paid toward this obligation in the current fiscal year.

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

NORTH BOONE COMMUNITY UNIT SCHOOL DISTRICT NO. 200  
NOTES TO THE BASIC FINANCIAL STATEMENTS  

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JUNE 30, 2021

Note #6 –Pension Disclosures (cont'd.)

A. Teacher's Retirement System of the State of Illinois (cont'd.)

**Federal and special trust fund contributions. (cont'd.)**

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 \$8,891 were paid from federal and special trust funds that required employer contributions of \$926. \$926 of these contributions were actually paid in the current fiscal year.

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

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 employer paid \$-0- to TRS for employer contributions due on salary increases in excess of 6 percent and \$138 for salary in excess of 3% and \$-0- for sick leave days granted in excess of the normal annual allotment.

**Pension Expense**

For the year ended June 30, 2021, the employer recognized TRS pension expense of \$53,194 on a cash basis under this plan.

B. Illinois Municipal Retirement Fund

**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 document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information, for the plan as a whole, but not for individual employers. That report is available for download at <https://www.imrf.org/en/publications-and-archive/annual-financial-reports>.

**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.

NORTH BOONE COMMUNITY UNIT SCHOOL DISTRICT NO. 200  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021

Note #6 –Pension Disclosures (cont'd.)

B. Illinois Municipal Retirement Fund (cont'd.)

**Benefits provided. (cont'd.)**

All three IMRF benefit plans have two tiers. Tier 2 benefits are lower than Tier 1, and cost about 40% less to provide. All IMRF members initially hired on or after January 1, 2011, are in Tier 2.

Both the member and the employer contribute toward retirement benefits. Members contribute a percentage of their salary as established by the Pension Code. The percentage depends on the plan in which the member participates. Regular members contribute 4.5%. SLEP and ECO members contribute 7.5%. Members also have the option of making voluntary after-tax contributions up to 10% of their salary. Employer contribution rates are actuarially calculated annually for each employer. Employers pay most of the cost for member and survivor pensions and all of the cost for supplemental retirement, death, and disability benefits. All contributions are pooled for investment purposes.

Since 1982, investment returns account for 65% of IMRF revenue.

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

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

**Employees covered by benefit terms.**

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

Retirees or Beneficiaries currently receiving benefits	85
Inactive employees entitled to but not yet receiving benefits	132
Active employees	<u>135</u>
Total Members	352

**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 year 2020 was 9.66%. The total employer contribution paid for 2020 was \$326,744. The District's contribution rate for the calendar year 2021 is 9.81%. The actual contributions paid during the fiscal year ended June 30, 2021 were \$325,672. 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.

NORTH BOONE COMMUNITY UNIT SCHOOL DISTRICT NO. 200  
NOTES TO THE BASIC FINANCIAL STATEMENTS  

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JUNE 30, 2021

Note #7 – Other Post-Employment Benefits

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

A. Teacher Health Insurance Security

The employer participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but 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.

**On behalf contributions to the THIS Fund**

The state of Illinois makes employer retiree health insurance contributions on behalf of the employer. State contributions are intended to cover the actuarial costs to the THIS Fund that are not covered by contributions from active members which were 1.24 percent of pay for the year ended June 30, 2021. State of Illinois contributions were \$77,624, and the employer recognized revenue and expenditures of this amount during the year.

**Employer contributions to the THIS Fund**

The employer also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.92 percent during the year ended June 30, 2021. For the year ended June 30, 2021, the employer paid \$82,669 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” (<http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>). Reports prior to FY2013 are available under “Healthcare and Family Services” (<http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp>).

B. Post-Retirement Health Care Plan

The District provides post-retirement health care benefits for the retirees and their dependents. All retirees are eligible to continue their health coverage under the District’s self-funded health insurance plan. The retirees are responsible for a portion of the entire premium payment to secure coverage. The District finances the plan on a pay-as-you-go basis. The Unfunded Actuarial Liability has not been determined as of June 30, 2021.

NORTH BOONE COMMUNITY UNIT SCHOOL DISTRICT NO. 200  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021

Note #7 – Other Post-Employment Benefits (cont'd.)

B. Post-Retirement Health Care Plan (cont'd.)

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

*Funding Policy.* The contribution requirements of the District may be amended by the School Board. Current policy is for the District to pay for post-retirement medical insurance benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employee/retiree group, which currently range from \$643 per month for individual coverage to \$1,988 per month for family coverage. Although, with regard to retirees, this amount contains an implied rate subsidy by the District through the blended premium covering all current employees and retirees, there is no actuarial valuation performed to determine the amount of such subsidy.

*Contributions Made.* Because the retiree 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 cash-basis expenditures reported by the District in regard to the plan benefits for retirees.

Note #8 – General Long-Term Debt Account Group

Long-term debt at June 30, 2021, is comprised of the following:

Bonded indebtedness –

Bonded indebtedness is reflected in the General Long-Term Debt Account Group. Current requirements for principal and interest expenditures are payable solely from future revenues of the Debt Services Fund which consists principally of property taxes collected by the District and interest earnings.

The following is a summary of long-term debt activity of the District for the year ended June 30, 2021:

Description	Original Amount	Date of Issue	Date of Maturity	Interest Rate	Balance July 1, 2020	Additions	Reductions	Balance June 30, 2021	Due In Less Than One Year
General Obligation Bonds									
Capital Appreciation 2003	9,292,272	1/7/2003	1/1/2023	9.00%	1,450,601	0	(505,087)	945,514	483,211
Building Bonds 2006	5,171,662	12/29/2006	1/1/2024	9.00%	1,654,578	0	(179,223)	1,475,355	188,136
Building Bonds 2007	309,795	2/7/2007	1/1/2025	9.00%	309,795	0	0	309,795	0
Building Bonds 2008B	796,439	7/22/2008	1/1/2026	9.00%	796,439	0	0	796,439	0
Refunding Bonds 2016	940,000	10/14/2016	1/1/2028	2.63%	740,000	0	(85,000)	655,000	90,000
Refunding Bonds 2017	7,940,000	10/7/2017	1/1/2031	3.00-4.00%	<u>7,940,000</u>	<u>0</u>	<u>0</u>	<u>7,940,000</u>	<u>0</u>
Total					<u>12,891,413</u>	<u>0</u>	<u>(769,310)</u>	<u>12,122,103</u>	<u>761,347</u>

NORTH BOONE COMMUNITY UNIT SCHOOL DISTRICT NO. 200  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021

Note #8 – General Long-Term Debt Account Group (cont'd)

The annual debt service requirements of general obligation bonds and leases/other are as follows:

	Bonds		Leases/Other		Total		Total
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal &amp; Interest</u>
2022	761,347	2,751,967	0	0	761,347	2,751,967	3,513,314
2023	916,429	3,642,831	0	0	916,429	3,642,831	4,559,260
2024	1,013,093	3,493,800	0	0	1,013,093	3,493,800	4,506,893
2025	1,103,250	3,751,276	0	0	1,103,250	3,751,276	4,854,526
2026	1,522,984	644,043	0	0	1,522,984	644,043	2,167,027
2027	1,510,000	231,329	0	0	1,510,000	231,329	1,741,329
2028	1,475,000	172,230	0	0	1,475,000	172,230	1,647,230
2029	1,330,000	114,600	0	0	1,330,000	114,600	1,444,600
2030	1,275,000	74,700	0	0	1,275,000	74,700	1,349,700
2031	<u>1,215,000</u>	<u>36,450</u>	<u>0</u>	<u>0</u>	<u>1,215,000</u>	<u>36,450</u>	<u>1,251,450</u>
	<u>12,122,103</u>	<u>14,913,226</u>	<u>0</u>	<u>0</u>	<u>12,122,103</u>	<u>14,913,226</u>	<u>27,035,329</u>

Prior Year Debt Defeasance –

On October 14, 2017, the District issued General Obligation Refunding School Bonds, Series 2017 in the amount of \$7,940,000 to refund the General Obligation School Building Bonds, Series 2006 and General Obligation School Building Bonds, Series 2007A, which were non-callable. The District transferred \$7,939,006 to Amalgamated Bank of Chicago to partially refund the General Obligation School Building Bonds, Series 2006 and General Obligation School Building Bonds, Series 2007A. The Refunding Bonds were issued at a premium of \$249,299, totaling \$8,189,299 and after paying issuance costs of \$250,293, there were net proceeds of \$7,939,006 which were transferred to Amalgamated Bank of Chicago. As of June 30, 2021, the outstanding balance of the bonds was \$6,525,000. The balance of the escrow as of June 30, 2021 was \$6,212,212.

Debt Services Fund Balance –

At June 30, 2021, the excess of the assets over liabilities of the Debt Services Fund was allocable to the individual issues as follow:

<u>Bond Issue Dated</u>	<u>Amount</u>
January 7, 2003	5,179,689
December 29, 2006	3,548,311
July 22, 2008	3,287,789
October 14, 2016	139,791
October 7, 2017	<u>28,526</u>
Total	<u>12,184,106</u>

Legal Debt Limit –

Section 5/19-1 of the Illinois School Code limits the amount of qualifying debt of the District to 13.8% of the latest equalized assessed value. The latest equalized assessed value was \$175,072,319 as of January 1, 2020.

The estimated legal debt margin of the District at June 30, 2021, was calculated as follows:

Legal Debt Limit	24,159,980
Less Qualifying Debt	<u>(12,122,103)</u>
Legal Debt Margin	<u>12,037,877</u>



NORTH BOONE COMMUNITY UNIT SCHOOL DISTRICT NO. 200  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021

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Note #9 - Tax Anticipation Warrants

There were no tax anticipation warrants issued, retired, or outstanding during the fiscal year ended June 30, 2021.

Note #10 - Common Bank Accounts

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

Note #11 - Interfund Loan and Transfers

During the year ended June 30, 2021, the District made no interfund loans.

During the year ended June 30, 2021, the District made the following permanent transfer:

<u>From</u>	<u>To</u>	<u>Amount</u>
Educational Fund	Operations and Maintenance Fund	\$600,000

The transfer from the Educational Fund to the Operations & Maintenance Fund was made to fund operational expenditures.

Note #12 - Deficit Fund Balances

As of June 30, 2021, the District did not have any deficit fund balances.

Note #13 - Self-Insurance Plan

All employees of the District are covered under the State of Illinois Unemployment Insurance Act. The District elected to be self-insured, and therefore is liable to the State for any payments made to an unemployed worker claiming benefits.

Note #14 - Contingencies

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

Note #15 - Commitments

As of June 30, 2021, the District had no outstanding construction commitments.

Unpaid Contracts

Teacher's and support staff's contracts for services rendered during the school year for staff 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 year ended June 30, 2021, amounted to \$1,465,951. Of this amount, \$1,412,364 is to be paid from the Educational Fund and \$53,587 is to be paid from the Transportation Fund.

Vacation Pay – Vacation pay is considered to be an expenditure in the year paid. Eligible administrators and support staff receive vacation pay. Vacation pay does not vest if not used during the term of employment with the District.

NORTH BOONE COMMUNITY UNIT SCHOOL DISTRICT NO. 200  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021

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Note #15 – Commitments (cont'd.)

Sick Pay – Sick pay is considered to be an expenditure in the year paid. Accumulated sick pay benefits are available to eligible employees to use in future years. At June 30, 2021, the estimated unused sick pay liability is \$0.

Operating Leases

In May 2016, the District entered into an operating lease agreement with Xerox Financial Services for copiers. The terms of the lease require monthly payments of \$2,540 through May 2021. The District paid \$27,944 out of the Educational Fund for this lease in the year ended June 30, 2021.

In January 2018, the District entered into an operating lease agreement with MNW Telecom Telecommunications for internet, wireless towers, and radios. The terms of the lease require four final monthly payments of \$2,190. The District paid \$8,760 (including additional monthly utility charges) out of the Educational Fund for this lease in the year ended June 30, 2021.

There are no future minimum lease payments.

Note #16 – Disbursements and/or Transfers in Excess of Budget

Excess of disbursements over budget in individual funds for the year ended June 30, 2021 are as follows:

The IMRF Fund expended \$676,019, which exceeded a budget of \$660,925.

The Tort Fund expended \$219,876, which exceeded a budget of \$207,505.

Note #17 - Joint Agreements

The District is a member of the Northwestern Illinois Association and Career Education Associates of North Central Illinois along with other area school districts. The District's pupils benefit from programs administered under this joint agreement, and the District benefits from jointly administered grants and programming. The District does not have an equity interest in the joint agreement. The joint agreement is separately audited and is not included in these financial statements. Financial information may be obtained from the Northwestern Illinois Association's office located at 245 West Exchange Street, Suite 4, Sycamore, Illinois 60178 and Career Education Associates of North Central Illinois's office located at 300 Heart Blvd., Loves Park, IL 61111. The District made payments of \$87,692 to Northwestern Illinois Association and \$20,864 to the Career Education Associates of North Central Illinois for services provided.

Note #18 – Termination Benefits

The District's termination benefit plan provides an increase in compensation of 5% over the prior year's salary for up to three years to qualified employees. As of June 30, 2021, nine employees have notified the District of their intent to retire. Future payments under this program are estimated to total \$118,746. The District's termination benefit plan also provides non-certified employees with a minimum of twenty years of service to the District a one-time salary stipend of \$100 for each full year of District 200 service up to a maximum of thirty-two years. As of June 30, 2021, no employees qualified for this benefit.

NORTH BOONE COMMUNITY UNIT SCHOOL DISTRICT NO. 200  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021

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Note #19 - Risk Management

Significant losses are covered by commercial insurance for all major programs: property, liability, and worker's compensation. During the year ended June 30, 2021, there were no significant reductions in insurance coverage. Also, there have been no settlement amounts which have exceeded insurance coverage for the past three years.

The District is insured under a guaranteed cost plan policy for workers' compensation coverage with a coverage limit of \$2,000,000 per occurrence. The initial premium may be adjusted based on actual wages covered. During the year ended June 30, 2021, there were no significant adjustments in premiums based on actual experience.

Note #20 - Tax Abatements

During the year ended June 30, 2021, the District abated the 2019 Bonds and Interest property tax levy through resolutions filed with the applicable County Clerks. These taxes were abated through a reduction in the amount levied for the Bonds and Interest portion of the property tax levy. The District, which is a taxing entity, is eligible to issue tax abatements per the Illinois State Statute Property Tax Code 35 ILCS 200/18-165 Sec. 18165 Abatement of Taxes.

There were excess funds in the Debt Service Fund that could be used to pay debt service requirements. It was determined that \$1,400,000 (Capital Appreciation Bonds 2003) and \$107,227 (Refunding Bonds 2016) were the amounts abated in relation to these surplus funds, resulting in a total tax abatement of \$1,507,227.

Note #21 – COVID-19 Impact

The District is monitoring the global outbreak of the novel coronavirus (COVID-19). During the fiscal year, certain operations of the district were affected by the pandemic. The District received and will continue to receive additional federal funding provided by legislation brought on by the coronavirus. The District believes the ultimate impact of the COVID-19 pandemic is likely to be determined by factors which are uncertain, unpredictable and outside of the District's control. The situation surrounding COVID-19 remains fluid, and if disruptions do arise, they could materially impact the District.

Note #22 – Subsequent Events

The District evaluates events and transactions that occur subsequent to year-end for potential recognition or disclosure in the financial statements through the date of the Independent Auditor's Report, which is the date the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

**North Boone CUSD No. 200**  
**04-004-2000-26**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2021**

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status<sup>20</sup></u>
None		

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

<sup>19</sup> Explanation of this schedule - §200.511 (b)

<sup>20</sup> Current Status should include one of the following:

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