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**GRANITE CITY COMMUNITY UNIT  
SCHOOL DISTRICT NO. 9  
Granite City, Illinois**

**ILLINOIS STATE BOARD OF EDUCATION (ISBE 50-35)  
FINANCIAL STATEMENTS, SINGLE AUDIT REPORTS AND  
INDEPENDENT AUDITORS' REPORTS  
AND SUPPLEMENTARY INFORMATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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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>41-057-0090-26</b>				Name of Auditing Firm: <b>Schwaller &amp; Jabouri, P.C.</b>	
County Name: <b>Madison</b>				Name of Audit Manager: <b>Jamie C. Jabouri, CPA</b>	
Name of School District/Joint Agreement: <b>Granite City Community Unit School District No. 9</b>				Address: <b>12250 Weber Hill Road, Suite 315</b>	
Address: <b>3200 Maryville Road</b>		<p align="center"><b><u>Filing Status:</u></b>  <u>Submit electronic AFR directly to ISBE</u></p> <p align="center">Click on the Link to Submit:  <a href="#">Send ISBE a File</a></p> <p align="center"><b>0</b></p>		City: State: Zip Code: <b>Saint Louis MO 63127</b>	
City: <b>Granite City</b>				Phone Number: Fax Number: <b>314-849-4999 314-849-3486</b>	
Email Address: <a href="mailto:Zack.Suhre@qcsd9.net">Zack.Suhre@qcsd9.net</a>				IL License Number (9 digit): Expiration Date: <b>065-041624 12/31/2021</b>	
Zip Code:				Email Address: <a href="mailto:jciabouri@sicpa.com">jciabouri@sicpa.com</a>	
<p><b><u>Annual Financial Report</u></b>          Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified  <input checked="" type="checkbox"/> Adverse  <input type="checkbox"/> Disclaimer</p>				<p><b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b></p> <p><b>Single Audit Questions 217-782-5630 or GATA@isbe.net</b>  <a href="#">Single Audit and GATA Information</a></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>Ms. Stephanie M. Cann, Ed.S.</b>		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: <a href="mailto:Stephanie.Cann@qcsd9.net">Stephanie.Cann@qcsd9.net</a>		Email Address:		Email Address:	
Telephone: Fax Number: <b>618-798-8921 618-452-0745</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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**INDEPENDENT AUDITORS' REPORT**

To the Members of the Board of Education  
Granite City Community Unit  
School District No. 9

We have audited the accompanying financial statements of the Granite City Community Unit School District No. 9 (the "District"), which are as listed in the table of contents as of and for the fiscal year ended June 30, 2021, 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 accounting practices prescribed or permitted and the financial reporting provisions prescribed or permitted by the Illinois State Board of Education. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditors' 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 auditors' 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 District has prepared these financial statements using accounting practices prescribed or permitted and the financial reporting provisions prescribed or permitted by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Illinois State Board of Education.

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

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

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

### **Basis for Modified Opinion on Regulatory Basis of Accounting**

The District does not maintain a detailed listing (inventory) of fixed assets, which is required under the regulatory provisions prescribed by the Illinois State Board of Education. Therefore, the amounts included in the general fixed assets account group and the information contained on page 32, have not been audited. In addition, the District has omitted certain disclosures required by Governmental Accounting Standards Board Statement 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*. The amount by which this disclosure would affect the financial statements is not reasonably determinable.

### **Modified Opinion on Regulatory Basis of Accounting**

In our opinion, except for the effects of the matters discussed in the "Basis for Modified Opinion on Regulatory Basis of Accounting" paragraph, the financial statements referred to above present fairly, in all material respects, the assets and liabilities and fund balances of the District as of June 30, 2021, and its revenues and expenditures, and the changes in financial position thereof for the fiscal year then ended in accordance with the accounting practices prescribed or permitted and the financial reporting provisions prescribed or permitted by the Illinois State Board of Education as described in Note 1.

### **Change in Accounting Principles**

As discussed in Note 1 to the financial statements, in 2021, the District adopted new accounting guidance, GASB Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

### **Emphasis of Matter**

As discussed in Note 13 to the financial statements, in March of 2020, the World Health Organization declared COVID-19 to constitute a "public health emergency of international concern." Given the uncertainty of the situation, the duration of any business disruption and related financial impact cannot be reasonably estimated at this time. Our opinion is not modified with respect to this matter.

### **Other Matters**

#### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The information provided on pages 2 through 4, supplementary schedules on pages 25 through 31, statistical section on pages 32 through 36, the report on

shared services on page 37, and the itemization schedule on page 39 are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such information, except for the average daily attendance figure, included in the computation of operating expense per pupil on page 33 and per capita tuition charges on page 34, and the report on shared services on page 37, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. This information, except for the report on shared services, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The information on pages 33 through 34 and 37 is propagated from information in the audited basic financial statements, but we take no responsibility for the accuracy of those calculations.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for the purpose of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The 2020 comparative information shown in the Schedule of Expenditures of Federal Awards was subjected to auditing procedures applied by us and our report dated October 22, 2020, expressed an unmodified opinion that such information was fairly stated in all material respects in relation to the 2020 financial statements taken as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 8, 2021 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

  
SCHOWALTER & JABOURI, P.C.

St. Louis, Missouri  
October 8, 2021

**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: \_\_\_\_\_ (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.

Line 1 - Two individuals did not file the required statement.

Line 22 - An adverse opinion is issued on U.S. Generally Accepted Accounting Principles because the District has prepared these financial statements using accounting practices prescribed or permitted and the financial reporting provisions prescribed or permitted by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America to comply with the requirements of the Illinois State Board of Education.

A modified opinion is issued on the regulatory basis of accounting because the District does not maintain a detailed listing (inventory) of fixed assets and the fact that the District has omitted disclosures required by Government Accounting Standards Board Statement No. 75, Accounting and Financial Reporting for Post Employment Benefits Other than Pensions.

**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:**

**Schwalter & Jabouri, P.C.**

*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.

*Schwalter + Jabouri, P.C.*  
 \_\_\_\_\_  
 SCHWALTER & JABOURI, P.C.  
*Signature*

**10/08/2021**  
 \_\_\_\_\_  
*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):					571,037,774																					
8																														
9	Educational			Operations & Maintenance			Transportation			Combined Total			Working Cash																	
10	Rate(s):			0.024868			+			0.004991			+			0.002000			=			0.031860			+			0.000500		
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	75,549,384			70,900,939			4,648,445			34,387,220																				
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.																													
19																														
20																														
21	<b>C. Short-Term Debt **</b>																													
22	CPPRT Notes			TAWs			TANs			TO/EMP. Orders			EBF/GSA Certificates																	
23	0			+			0			+			0			+			0			+								
24	Other			Total																										
25	0			=			0																							
26	** The numbers shown are the sum of entries on page 26.																													
27																														
28																														
29	<b>D. Long-Term Debt</b>																													
30	Check the applicable box for long-term debt allowance by type of district.																													
31																														
32	<input type="checkbox"/> a. 6.9% for elementary and high school districts, <span style="float:right; border: 1px solid black; padding: 2px;">78,803,213</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				Acct			511			7,192,747																				
39	Outstanding:.....																													
40																														
41	<b>E. Material Impact on Financial Position</b>																													
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.																													
43	Attach sheets as needed explaining each item checked.																													
44																														
45	<input type="checkbox"/> Pending Litigation																													
46	<input type="checkbox"/> Material Decrease in EAV																													
47	<input type="checkbox"/> Material Increase/Decrease in Enrollment																													
48	<input type="checkbox"/> Adverse Arbitration Ruling																													
49	<input type="checkbox"/> Passage of Referendum																													
50	<input type="checkbox"/> Taxes Filed Under Protest																													
51	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)																													
52	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)																													
53																														
54	Comments:																													
55																														
56																														
57																														
58																														
59																														
60																														
61																														
62																														

	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>	Granite City Community Unit School District No. 9															
8	<b>District Code:</b>	41-057-0090-26															
9	<b>County Name:</b>	Madison															
10																	
11	<b>1. Fund Balance to Revenue Ratio:</b>																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)					<b>Total</b>	34,387,219.92	<b>Ratio</b>	0.455	<b>Score</b>	4					
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,						75,549,384.00	<b>Weight</b>		<b>Value</b>	1.40					
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20						0.00									
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)	Funds 10, 20 & 40					<b>Total</b>	70,900,939.08	<b>Ratio</b>	0.938	<b>Score</b>	4					
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,						75,549,384.00	<b>Adjustment</b>		<b>Weight</b>	0					
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20						0.00									
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)	Funds 10, 20 40 & 70					<b>Total</b>	34,387,220.00	<b>Days</b>	174.60	<b>Score</b>	3					
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360						196,947.05	<b>Weight</b>		<b>Value</b>	0.10					
26																	
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>																
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40					<b>Total</b>	0.00	<b>Percent</b>	100.00	<b>Score</b>	4					
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates						15,464,273.96	<b>Weight</b>		<b>Value</b>	0.10					
30																	
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>																
32	Long-Term Debt Outstanding (P3, Cell H38)						<b>Total</b>	7,192,747.00	<b>Percent</b>	90.87	<b>Score</b>	4					
33	Total Long-Term Debt Allowed (P3, Cell H32)							78,803,212.81	<b>Weight</b>		<b>Value</b>	0.10					
34																	
35																	
36																	
37																	
38																	
39																	
40																	
41																	
42																	
											<b>Total Profile Score:</b>		<b>3.90 *</b>				
											<b>Estimated 2022 Financial Profile Designation: <u>RECOGNITION</u></b>						
* 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>		19,025,051	3,813,426	166,468	3,050,777	1,912,843	0	8,497,966	3,232,510	269,030
5	Investments	120									
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	<b>Total Current Assets</b>		19,025,051	3,813,426	166,468	3,050,777	1,912,843	0	8,497,966	3,232,510	269,030
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
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									
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	118,652								
39	Unreserved Fund Balance	730	18,906,399	3,813,426	166,468	3,050,777	1,912,843	0	8,497,966	3,232,510	269,030
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		19,025,051	3,813,426	166,468	3,050,777	1,912,843	0	8,497,966	3,232,510	269,030
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	581,156								
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		581,156								
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	581,156								
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		581,156								
51											
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>										
53	<b>Total Current Assets District with Student Activity Funds</b>		19,606,207	3,813,426	166,468	3,050,777	1,912,843	0	8,497,966	3,232,510	269,030
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	699,808	0	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	18,906,399	3,813,426	166,468	3,050,777	1,912,843	0	8,497,966	3,232,510	269,030
61	Investment in General Fixed Assets District with Student Activity Funds										
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		19,606,207	3,813,426	166,468	3,050,777	1,912,843	0	8,497,966	3,232,510	269,030

**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	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	<b>Total Current Assets</b>		0		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		388,387	
17	Building & Building Improvements	230		57,809,131	
18	Site Improvements & Infrastructure	240		4,604,896	
19	Capitalized Equipment	250		25,534,230	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			166,468
22	Amount to be Provided for Payment on Long-Term Debt	350			7,026,279
23	<b>Total Capital Assets</b>			88,336,644	7,192,747
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			
34	<b>Total Current Liabilities</b>		0		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			7,192,747
37	<b>Total Long-Term Liabilities</b>				7,192,747
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			88,336,644	
41	<b>Total Liabilities and Fund Balance</b>		0	88,336,644	7,192,747
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			
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>				
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				
51					
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>				
53	<b>Total Current Assets District with Student Activity Funds</b>		0		
54	<b>Total Capital Assets District with Student Activity Funds</b>			88,336,644	7,192,747
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>				
56	<b>Total Current Liabilities District with Student Activity Funds</b>		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>				7,192,747
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			88,336,644	
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		0	88,336,644	7,192,747

**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	16,781,776	9,624,515	1,932,178	2,130,587	2,414,216	0	380,184	1,431,968	260,462
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	4,295	0		0	0				
6	STATE SOURCES	3000	33,206,228	0	0	2,991,586	0	0	0	0	0
7	FEDERAL SOURCES	4000	10,430,213	0	0	0	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		60,422,512	9,624,515	1,932,178	5,122,173	2,414,216	0	380,184	1,431,968	260,462
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	0								
10	<b>Total Receipts/Revenues</b>		60,422,512	9,624,515	1,932,178	5,122,173	2,414,216	0	380,184	1,431,968	260,462
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	41,692,126				666,774			0	
13	Support Services	2000	14,811,561	8,955,686		3,888,088	1,706,647	0		1,331,594	0
14	Community Services	3000	387,655	0		0	15,525			0	
15	Payments to Other Districts & Governmental Units	4000	1,165,823	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	1,918,215	0	0			0	0
17	<b>Total Direct Disbursements/Expenditures</b>		58,057,165	8,955,686	1,918,215	3,888,088	2,388,946	0		1,331,594	0
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0	0	0	0	0	0		0	0
19	<b>Total Disbursements/Expenditures</b>		58,057,165	8,955,686	1,918,215	3,888,088	2,388,946	0		1,331,594	0
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		2,365,347	668,829	13,963	1,234,085	25,270	0	380,184	100,374	260,462
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									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
31											
32	<b>SALE OF BONDS (7200)</b>										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300		39,310							
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									
43	Other Sources Not Classified Elsewhere	7990									
44	<b>Total Other Sources of Funds</b>		0	39,310	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									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	<b>Total Other Uses of Funds</b>		0	0	0	0	0	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		0	39,310	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		2,365,347	708,139	13,963	1,234,085	25,270	0	380,184	100,374	260,462
79	<b>Fund Balances without Student Activity Funds - July 1, 2020</b>		16,659,704	3,105,287	152,505	1,816,692	1,887,573	0	8,117,782	3,132,136	8,568
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	<b>Fund Balances without Student Activity Funds - June 30, 2021</b>		19,025,051	3,813,426	166,468	3,050,777	1,912,843	0	8,497,966	3,232,510	269,030
84											
85	<b>Student Activity Fund Balance - July 1, 2020</b>		615,665								
86	<b>RECEIPTS/REVENUES - Student Activity Funds</b>										
87	<b>Total Student Activity Direct Receipts/Revenues</b>	1799	272,572								
88	<b>DISBURSEMENTS/EXPENDITURES - Students Activity Funds</b>										
89	<b>Total Student Activity Disbursements/Expenditures</b>	1999	307,081								
90	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		(34,509)								
91	<b>Student Activity Fund Balance - June 30, 2021</b>		581,156								
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	17,054,348	9,624,515	1,932,178	2,130,587	2,414,216	0	380,184	1,431,968	260,462
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	4,295	0		0	0				
96	STATE SOURCES	3000	33,206,228	0	0	2,991,586	0	0	0	0	0
97	FEDERAL SOURCES	4000	10,430,213	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		60,695,084	9,624,515	1,932,178	5,122,173	2,414,216	0	380,184	1,431,968	260,462
99	Receipts/Revenues for "On Behalf" Payments <sup>4</sup>	3998	0	0	0	0	0	0		0	0
100	Total Receipts/Revenues		60,695,084	9,624,515	1,932,178	5,122,173	2,414,216	0	380,184	1,431,968	260,462
101	<b>DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)</b>										
102	Instruction	1000	41,999,207				666,774				
103	Support Services	2000	14,811,561	8,955,686		3,888,088	1,706,647	0		1,331,594	0
104	Community Services	3000	387,655	0		0	15,525				
105	Payments to Other Districts & Governmental Units	4000	1,165,823	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	1,918,215	0	0			0	0
107	Total Direct Disbursements/Expenditures		58,364,246	8,955,686	1,918,215	3,888,088	2,388,946	0		1,331,594	0
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		58,364,246	8,955,686	1,918,215	3,888,088	2,388,946	0		1,331,594	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		2,330,838	668,829	13,963	1,234,085	25,270	0	380,184	100,374	260,462
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	39,310	0	0	0	0	0	0	0
114	<b>OTHER USES OF FUNDS (8000)</b>										
115	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		0	39,310	0	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2021		19,606,207	3,813,426	166,468	3,050,777	1,912,843	0	8,497,966	3,232,510	269,030

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)
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		13,164,676	2,584,345	1,928,765	1,033,833	898,195		258,875	1,416,383	258,458
6	Leasing Purposes Levy <sup>8</sup>	1130	258,041								
7	Special Education Purposes Levy	1140	206,766								
8	FICA/Medicare Only Purposes Levies	1150					904,688				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>13,629,483</b>	<b>2,584,345</b>	<b>1,928,765</b>	<b>1,033,833</b>	<b>1,802,883</b>	<b>0</b>	<b>258,875</b>	<b>1,416,383</b>	<b>258,458</b>
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	22,589	4,278	3,207	1,711	2,990		428	2,366	428
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	2,480,348	6,925,373		1,000,000	595,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>2,502,937</b>	<b>6,929,651</b>	<b>3,207</b>	<b>1,001,711</b>	<b>597,990</b>	<b>0</b>	<b>428</b>	<b>2,366</b>	<b>428</b>
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	1,559								
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342	97,087								
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		<b>98,646</b>								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									



**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									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442				85,526					
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					85,526					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	29,874	4,678	206	3,726	3,225		119,433	5,212	128
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		29,874	4,678	206	3,726	3,225	0	119,433	5,212	128
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	168								
70	Sales to Pupils - Breakfast	1612	71								
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614	756								
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690	4,887								
75	<b>Total Food Service</b>		5,882								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711									
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	15,413								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Funds Revenues	1799	272,572								
83	<b>Total District/School Activity Income (without Student Activity Funds)</b>		15,413	0							
84	<b>Total District/School Activity Income (with Student Activity Funds)</b>		287,985								
85	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
86	Rentals - Regular Textbooks	1811	1,970								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890	2,189								
95	<b>Total Textbook Income</b>		4,159								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
97	Rentals	1910		64,966							
98	Contributions and Donations from Private Sources	1920									
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950									
102	Payments of Surplus Moneys from TIF Districts	1960	76,446	14,478		5,791	10,118		1,448	8,007	1,448
103	Drivers' Education Fees	1970	24,036								

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
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992	179,891								
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	215,009	26,397							
110	<b>Total Other Revenue from Local Sources</b>		495,382	105,841	0	5,791	10,118	0	1,448	8,007	1,448
111	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	1000	16,781,776	9,624,515	1,932,178	2,130,587	2,414,216	0	380,184	1,431,968	260,462
112	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	1000	17,054,348								
113	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
114	Flow-through Revenue from State Sources	2100	4,295								
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	2000	4,295	0		0	0				
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	29,288,313								
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	<b>Total Unrestricted Grants-In-Aid</b>		29,288,313	0	0	0	0	0		0	0
125	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
126	<b>SPECIAL EDUCATION</b>										
127	Special Education - Private Facility Tuition	3100	1,677,018								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	390,534								
131	Special Education - Orphanage - Summer Individual	3130	12,685								
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	<b>Total Special Education</b>		2,080,237	0		0					
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	134,663								
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299	108,325								
143	<b>Total Career and Technical Education</b>		242,988	0			0				
144	<b>BILINGUAL EDUCATION</b>										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	<b>Total Bilingual Ed</b>		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
148	State Free Lunch & Breakfast	3360	18,380								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	40,668								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	<b>TRANSPORTATION</b>										
154	Transportation - Regular and Vocational	3500				1,512,981					
155	Transportation - Special Education	3510				1,478,605					
156	Transportation - Other (Describe & Itemize)	3599									
157	<b>Total Transportation</b>		0	0		2,991,586	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695	66,451								
161	Early Childhood - Block Grant	3705	1,469,191								
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
171	<b>Total Restricted Grants-In-Aid</b>		3,917,915	0	0	2,991,586	0	0	0	0	0
172	<b>Total Receipts from State Sources</b>	3000	33,206,228	0	0	2,991,586	0	0	0	0	0
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
184	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
185	<b>TITLE V</b>										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	<b>Total Title V</b>		0	0		0	0				
191	<b>FOOD SERVICE</b>										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210									
194	Special Milk Program	4215									
195	School Breakfast Program	4220									
196	Summer Food Service Program	4225	2,421,971								
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299	31,456								
200	<b>Total Food Service</b>		2,453,427				0				
201	<b>TITLE I</b>										
202	Title I - Low Income	4300	2,422,242								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	<b>Total Title I</b>		2,422,242	0		0	0				
207	<b>TITLE IV</b>										
208	Title IV - Student Support & Academic Enrichment Grant	4400									
209	Title IV - 21st Century Comm Learning Centers	4421									
210	Title IV - Other (Describe & Itemize)	4499									
211	<b>Total Title IV</b>		0	0		0	0				
212	<b>FEDERAL - SPECIAL EDUCATION</b>										
213	Fed - Spec Education - Preschool Flow-Through	4600	64,597								
214	Fed - Spec Education - Preschool Discretionary	4605									
215	Fed - Spec Education - IDEA - Flow Through	4620	1,591,243								
216	Fed - Spec Education - IDEA - Room & Board	4625	148,737								
217	Fed - Spec Education - IDEA - Discretionary	4630									
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
219	<b>Total Federal - Special Education</b>		1,804,577	0		0	0				
220	<b>CTE - PERKINS</b>										
221	CTE - Perkins - Title III E - Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799	79,293								
223	<b>Total CTE - Perkins</b>		79,293	0			0				
224	Federal - Adult Education	4810									
225	ARRA - General State Aid - Education Stabilization	4850									
226	ARRA - Title I - Low Income	4851									
227	ARRA - Title I - Neglected, Private	4852									
228	ARRA - Title I - Delinquent, Private	4853									
229	ARRA - Title I - School Improvement (Part A)	4854									
230	ARRA - Title I - School Improvement (Section 1003g)	4855									
231	ARRA - IDEA - Part B - Preschool	4856									
232	ARRA - IDEA - Part B - Flow-Through	4857									
233	ARRA - Title IID - Technology-Formula	4860									
234	ARRA - Title IID - Technology-Competitive	4861									
235	ARRA - McKinney - Vento Homeless Education	4862									
236	ARRA - Child Nutrition Equipment Assistance	4863									
237	Impact Aid Formula Grants	4864									
238	Impact Aid Competitive Grants	4865									

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									
240	Qualified School Construction Bond Credits	4867									
241	Build America Bond Tax Credits	4868									
242	Build America Bond Interest Reimbursement	4869									
243	ARRA - General State Aid - Other Govt Services Stabilization	4870									
244	Other ARRA Funds - II	4871									
245	Other ARRA Funds - III	4872									
246	Other ARRA Funds - IV	4873									
247	Other ARRA Funds - V	4874									
248	ARRA - Early Childhood	4875									
249	Other ARRA Funds VII	4876									
250	Other ARRA Funds VIII	4877									
251	Other ARRA Funds IX	4878									
252	Other ARRA Funds X	4879									
253	Other ARRA Funds Ed Job Fund Program	4880									
254	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
255	Race to the Top Program	4901									
256	Race to the Top - Preschool Expansion Grant	4902									
257	Title III - Immigrant Education Program (IEP)	4905									
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	20,766								
259	McKinney Education for Homeless Children	4920									
260	Title II - Eisenhower Professional Development Formula	4930									
261	Title II - Teacher Quality	4932	485,008								
262	Federal Charter Schools	4960									
263	State Assessment Grants	4981									
264	Grant for State Assessments and Related Activities	4982									
265	Medicaid Matching Funds - Administrative Outreach	4991	155,703								
266	Medicaid Matching Funds - Fee-for-Service Program	4992	312,066								
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	2,697,131								
268	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		10,430,213	0	0	0	0	0		0	0
269	<b>Total Receipts/Revenues from Federal Sources</b>	4000	10,430,213	0	0	0	0	0	0	0	0
270	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		60,422,512	9,624,515	1,932,178	5,122,173	2,414,216	0	380,184	1,431,968	260,462
271	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		60,695,084	9,624,515	1,932,178	5,122,173	2,414,216	0	380,184	1,431,968	260,462

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)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	15,947,000	5,253,882	666,553	1,388,343		2,500	314,784		23,573,062	23,708,405
6	Tuition Payment to Charter Schools	1115									0	0
7	Pre-K Programs	1125									0	0
8	Special Education Programs (Functions 1200-1220)	1200	5,153,561	1,574,728	35,987	75,174			19,823		6,859,273	7,608,033
9	Special Education Programs Pre-K	1225	312,735	101,994	73	427					415,229	399,967
10	Remedial and Supplemental Programs K-12	1250	1,160,153	416,901	550,601	112,411					2,240,066	2,072,823
11	Remedial and Supplemental Programs Pre-K	1275	706,442	249,444	9,926	91,220			13,080		1,070,112	1,081,940
12	Adult/Continuing Education Programs	1300									0	0
13	CTE Programs	1400	392,260	101,772	20,486	137,105	136,403	890	34,759		823,675	890,126
14	Interscholastic Programs	1500	652,017	82,145	73,465	105,132		18,794	51,638		983,191	1,161,096
15	Summer School Programs	1600	292,173	47,983							340,156	123,209
16	Gifted Programs	1650	6,985	2,502		235					9,722	21,229
17	Driver's Education Programs	1700	215,332	54,426	7,352	59					277,169	248,801
18	Bilingual Programs	1800	268,446	102,960		1,020					372,426	361,406
19	Truant Alternative & Optional Programs	1900	517,701	150,340	764	2,840		7,830			679,475	725,692
20	Pre-K Programs - Private Tuition	1910									0	0
21	Regular K-12 Programs - Private Tuition	1911									0	0
22	Special Education Programs K-12 - Private Tuition	1912						4,048,570			4,048,570	4,195,000
23	Special Education Programs Pre-K - Tuition	1913									0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
26	Adult/Continuing Education Programs - Private Tuition	1916									0	0
27	CTE Programs - Private Tuition	1917									0	0
28	Interscholastic Programs - Private Tuition	1918									0	0
29	Summer School Programs - Private Tuition	1919									0	0
30	Gifted Programs - Private Tuition	1920									0	0
31	Bilingual Programs - Private Tuition	1921									0	0
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922									0	0
33	Student Activity Fund Expenditures	1999						307,081			307,081	0
34	<b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>25,624,805</b>	<b>8,139,077</b>	<b>1,365,207</b>	<b>1,913,966</b>	<b>136,403</b>	<b>4,078,584</b>	<b>434,084</b>	<b>0</b>	<b>41,692,126</b>	<b>42,597,727</b>
35	<b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>25,624,805</b>	<b>8,139,077</b>	<b>1,365,207</b>	<b>1,913,966</b>	<b>136,403</b>	<b>4,385,665</b>	<b>434,084</b>	<b>0</b>	<b>41,999,207</b>	<b>42,597,727</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110	717,608	254,656	45	593					972,902	1,058,322
39	Guidance Services	2120	384,396	107,460		957					492,813	509,681
40	Health Services	2130	584,781	177,937	41,346	27,732					831,796	785,672
41	Psychological Services	2140									0	1,200
42	Speech Pathology & Audiology Services	2150	725,825	209,052	1,460						936,337	946,710
43	Other Support Services - Pupils (Describe & Itemize)	2190	132,415								132,415	199,980
44	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>2,545,025</b>	<b>749,105</b>	<b>42,851</b>	<b>29,282</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,366,263</b>	<b>3,501,565</b>
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210	88,634	22,283	195,305	8,735		150			315,107	678,696
47	Educational Media Services	2220	104,820	20,313	126,126	22,415					273,674	344,004
48	Assessment & Testing	2230			9,100						9,100	0
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>193,454</b>	<b>42,596</b>	<b>330,531</b>	<b>31,150</b>	<b>0</b>	<b>150</b>	<b>0</b>	<b>0</b>	<b>597,881</b>	<b>1,022,700</b>
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310	41,955		40,575	655					83,185	112,869
52	Executive Administration Services	2320	163,119	27,077	2,210	9,446		12,234			214,086	215,854
53	Special Area Administration Services	2330	263,519	69,038	1,850						334,407	377,699
54	Tort Immunity Services	2361, 2365									0	0
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>468,593</b>	<b>96,115</b>	<b>44,635</b>	<b>10,101</b>	<b>0</b>	<b>12,234</b>	<b>0</b>	<b>0</b>	<b>631,678</b>	<b>706,422</b>
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											

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
57	Office of the Principal Services	2410	2,721,478	679,319	39,729	13,065		3,170			3,456,761	3,572,857
58	Other Support Services - School Admin (Describe & Itemize)	2490	54,162	9,408							63,570	58,203
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>2,775,640</b>	<b>688,727</b>	<b>39,729</b>	<b>13,065</b>	<b>0</b>	<b>3,170</b>	<b>0</b>	<b>0</b>	<b>3,520,331</b>	<b>3,631,060</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510	151,280	32,683				199			184,162	184,968
62	Fiscal Services	2520	146,716	27,914	75,907	81,284		121,150			452,971	415,429
63	Operation & Maintenance of Plant Services	2540	382,941	87,579	268,002	29,734			7,409		775,665	811,952
64	Pupil Transportation Services	2550									0	1,000
65	Food Services	2560	1,390,964	258,392	11,493	1,297,267		3,540	13,701		2,975,357	3,374,516
66	Internal Services	2570	77,907	11,325							89,232	46,204
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>2,149,808</b>	<b>417,893</b>	<b>355,402</b>	<b>1,408,285</b>	<b>0</b>	<b>124,889</b>	<b>21,110</b>	<b>0</b>	<b>4,477,387</b>	<b>4,833,889</b>
68	<b>SUPPORT SERVICES - CENTRAL</b>											
69	Direction of Central Support Services	2610									0	0
70	Planning, Research, Development, & Evaluation Services	2620									0	0
71	Information Services	2630	330,915	50,621	2,377	114,863		125	1,404		500,305	561,584
72	Staff Services	2640	276,951	61,178	14,232	514		8,562			361,437	352,036
73	Data Processing Services	2660	280,056	55,887	270,950	380,489	119,802	72	245,398		1,352,654	1,247,731
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>887,922</b>	<b>167,686</b>	<b>287,559</b>	<b>495,866</b>	<b>119,802</b>	<b>8,759</b>	<b>246,802</b>	<b>0</b>	<b>2,214,396</b>	<b>2,161,351</b>
75	Other Support Services (Describe & Itemize)	2900	2,436			1,189					3,625	7,500
76	<b>Total Support Services</b>	<b>2000</b>	<b>9,022,878</b>	<b>2,162,122</b>	<b>1,100,707</b>	<b>1,988,938</b>	<b>119,802</b>	<b>149,202</b>	<b>267,912</b>	<b>0</b>	<b>14,811,561</b>	<b>15,864,487</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>207,048</b>	<b>68,685</b>	<b>20,160</b>	<b>87,433</b>			<b>4,329</b>		<b>387,655</b>	<b>392,419</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									0	0
81	Payments for Special Education Programs	4120			1,163,651						1,163,651	1,386,183
82	Payments for Adult/Continuing Education Programs	4130									0	0
83	Payments for CTE Programs	4140									0	0
84	Payments for Community College Programs	4170									0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			2,172						2,172	2,000
86	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>1,165,823</b>			<b>0</b>			<b>1,165,823</b>	<b>1,388,183</b>
87	Payments for Regular Programs - Tuition	4210									0	0
88	Payments for Special Education Programs - Tuition	4220									0	0
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
90	Payments for CTE Programs - Tuition	4240									0	0
91	Payments for Community College Programs - Tuition	4270									0	0
92	Payments for Other Programs - Tuition	4280									0	0
93	Other Payments to In-State Govt Units	4290									0	0
94	<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
96	Payments for Special Education Programs - Transfers	4320									0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	0
98	Payments for CTE Programs - Transfers	4340									0	0
99	Payments for Community College Program - Transfers	4370									0	0
100	Payments for Other Programs - Transfers	4380									0	0
101	Other Payments to In-State Govt Units - Transfers	4390									0	0
102	<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
104	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>1,165,823</b>			<b>0</b>			<b>1,165,823</b>	<b>1,388,183</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
108	Tax Anticipation Notes	5120									0	0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
110	State Aid Anticipation Certificates	5140									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)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
111	Other Interest on Short-Term Debt	5150									0	0
112	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	0
114	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
115	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										
116	<b>Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)</b>		34,854,731	10,369,884	3,651,897	3,990,337	256,205	4,227,786	706,325	0	58,057,165	60,242,816
117	<b>Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)</b>		34,854,731	10,369,884	3,651,897	3,990,337	256,205	4,534,867	706,325	0	58,364,246	60,242,816
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										2,365,347	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										2,330,838	
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		7,900							7,900	
125	<b>SUPPORT SERVICES - BUSINESS</b>											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530			153,028						153,028	450,000
128	Operation & Maintenance of Plant Services	2540	4,069,513	746,065	330,829	1,206,368	2,338,166	1,285	102,532		8,794,758	9,942,812
129	Pupil Transportation Services	2550									0	0
130	Food Services	2560									0	0
131	<b>Total Support Services - Business</b>	<b>2500</b>	<b>4,069,513</b>	<b>746,065</b>	<b>483,857</b>	<b>1,206,368</b>	<b>2,338,166</b>	<b>1,285</b>	<b>102,532</b>	<b>0</b>	<b>8,947,786</b>	<b>10,392,812</b>
132	Other Support Services (Describe & Itemize)	2900									0	0
133	<b>Total Support Services</b>	<b>2000</b>	<b>4,069,513</b>	<b>753,965</b>	<b>483,857</b>	<b>1,206,368</b>	<b>2,338,166</b>	<b>1,285</b>	<b>102,532</b>	<b>0</b>	<b>8,955,686</b>	<b>10,392,812</b>
134	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									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
138	Payments for Special Education Programs	4120									0	0
139	Payments for CTE Programs	4140									0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
141	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	0
143	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
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
147	Tax Anticipation Notes	5120									0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
149	State Aid Anticipation Certificates	5140									0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
151	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
152	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	0
153	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
154	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										0
155	<b>Total Direct Disbursements/Expenditures</b>		4,069,513	753,965	483,857	1,206,368	2,338,166	1,285	102,532	0	8,955,686	10,392,812
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										668,829	



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			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
158	<b>30 - DEBT SERVICES (DS)</b>											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	0
162	Payments for Special Education Programs	4120									0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									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
168	Tax Anticipation Notes	5120									0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
170	State Aid Anticipation Certificates	5140									0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						248,215			248,215	1,918,215
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						1,670,000			1,670,000	0
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
176	Total Debt Services	5000			0			1,918,215			1,918,215	1,918,215
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				0			1,918,215			1,918,215	1,918,215
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										13,963	
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550			3,747,037	132,494	8,557				3,888,088	4,997,770
187	Other Support Services (Describe & Itemize)	2900									0	0
188	Total Support Services	2000	0	0	3,747,037	132,494	8,557	0	0	0	3,888,088	4,997,770
189	COMMUNITY SERVICES (TR)	3000									0	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	0
193	Payments for Special Education Programs	4120									0	0
194	Payments for Adult/Continuing Education Programs	4130									0	0
195	Payments for CTE Programs	4140									0	0
196	Payments for Community College Programs	4170									0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									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
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
204	Tax Anticipation Notes	5120									0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
206	State Aid Anticipation Certificates	5140									0	0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
208	Total Debt Services - Interest On Short-Term Debt	5100						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
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									0	0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
212	<b>Total Debt Services</b>	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	<b>Total Disbursements/ Expenditures</b>		0	0	3,747,037	132,494	8,557	0	0	0	3,888,088	4,997,770
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,234,085	
217	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
218	<b>INSTRUCTION (MR/SS)</b>	1000										
219	Regular Programs	1100		215,641							215,641	237,199
220	Pre-K Programs	1125									0	0
221	Special Education Programs (Functions 1200-1220)	1200		288,354							288,354	392,891
222	Special Education Programs - Pre-K	1225		18,146							18,146	16,788
223	Remedial and Supplemental Programs - K-12	1250		24,757							24,757	23,302
224	Remedial and Supplemental Programs - Pre-K	1275		37,285							37,285	39,987
225	Adult/Continuing Education Programs	1300									0	0
226	CTE Programs	1400		5,557							5,557	5,655
227	Interscholastic Programs	1500		29,231							29,231	29,110
228	Summer School Programs	1600		10,662							10,662	1,595
229	Gifted Programs	1650		98							98	71
230	Driver's Education Programs	1700		3,066							3,066	2,776
231	Bilingual Programs	1800		8,122							8,122	8,322
232	Truants' Alternative & Optional Programs	1900		25,855							25,855	29,972
233	<b>Total Instruction</b>	1000		666,774							666,774	787,668
234	<b>SUPPORT SERVICES (MR/SS)</b>	2000										
235	<b>SUPPORT SERVICES - PUPILS</b>											
236	Attendance & Social Work Services	2110		23,186							23,186	11,621
237	Guidance Services	2120		28,366							28,366	25,337
238	Health Services	2130		90,381							90,381	73,115
239	Psychological Services	2140		4,986							4,986	4,964
240	Speech Pathology & Audiology Services	2150		10,176							10,176	10,728
241	Other Support Services - Pupils (Describe & Itemize)	2190		14,275							14,275	15,298
242	<b>Total Support Services - Pupils</b>	2100		171,370							171,370	141,063
243	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
244	Improvement of Instruction Services	2210		4,328							4,328	6,587
245	Educational Media Services	2220		4,769							4,769	10,570
246	Assessment & Testing	2230									0	0
247	<b>Total Support Services - Instructional Staff</b>	2200		9,097							9,097	17,157
248	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
249	Board of Education Services	2310		8,295							8,295	11,300
250	Executive Administration Services	2320		2,375							2,375	2,302
251	Special Area Administration Services	2330		54,385							54,385	58,101
252	Claims Paid from Self Insurance Fund	2361									0	0
253	Risk Management and Claims Services Payments	2365									0	0
254	<b>Total Support Services - General Administration</b>	2300		65,055							65,055	71,703
255	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
256	Office of the Principal Services	2410		150,699							150,699	163,149
257	Other Support Services - School Administration (Describe & Itemize)	2490		766							766	757
258	<b>Total Support Services - School Administration</b>	2400		151,465							151,465	163,906
259	<b>SUPPORT SERVICES - BUSINESS</b>											
260	Direction of Business Support Services	2510		2,160							2,160	2,194

**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)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
261	Fiscal Services	2520		28,939							28,939	29,597
262	Facilities Acquisition & Construction Services	2530									0	0
263	Operation & Maintenance of Plant Services	2540		858,827							858,827	981,753
264	Pupil Transportation Services	2550									0	0
265	Food Services	2560		260,097							260,097	300,288
266	Internal Services	2570		15,466							15,466	8,135
267	<b>Total Support Services - Business</b>	<b>2500</b>		<b>1,165,489</b>							<b>1,165,489</b>	<b>1,321,967</b>
268	<b>SUPPORT SERVICES - CENTRAL</b>											
269	Direction of Central Support Services	2610									0	0
270	Planning, Research, Development, & Evaluation Services	2620									0	0
271	Information Services	2630		65,630							65,630	73,907
272	Staff Services	2640		22,939							22,939	22,335
273	Data Processing Services	2660		55,113							55,113	57,350
274	<b>Total Support Services - Central</b>	<b>2600</b>		<b>143,682</b>							<b>143,682</b>	<b>153,592</b>
275	Other Support Services (Describe & Itemize)	2900		489							489	0
276	<b>Total Support Services</b>	<b>2000</b>		<b>1,706,647</b>							<b>1,706,647</b>	<b>1,869,388</b>
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		<b>15,525</b>							<b>15,525</b>	<b>19,856</b>
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
279	Payments for Regular Programs	4110									0	0
280	Payments for Special Education Programs	4120									0	0
281	Payments for CTE Programs	4140									0	0
282	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
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
286	Tax Anticipation Notes	5120									0	0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
288	State Aid Anticipation Certificates	5140									0	0
289	Other (Describe & Itemize)	5150									0	0
290	<b>Total Debt Services - Interest</b>	<b>5000</b>									<b>0</b>	<b>0</b>
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
292	<b>Total Disbursements/Expenditures</b>			<b>2,388,946</b>				<b>0</b>			<b>2,388,946</b>	<b>2,676,912</b>
293	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>25,270</b>	
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
297	<b>SUPPORT SERVICES - BUSINESS</b>											
298	Facilities Acquisition and Construction Services	2530									0	0
299	Other Support Services (Describe & Itemize)	2900									0	0
300	<b>Total Support Services</b>	<b>2000</b>	<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>
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
302	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
303	Payments to Regular Programs (In-State)	4110									0	0
304	Payments for Special Education Programs	4120									0	0
305	Payments for CTE Programs	4140									0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
307	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
308	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
309	<b>Total Disbursements/ Expenditures</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>
310	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>0</b>	
311												
312	<b>70 - WORKING CASH (WC)</b>											
313												
314	<b>80 - TORT FUND (TF)</b>											

**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)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
315	<b>INSTRUCTION (TF)</b>	<b>1000</b>										
316	Regular Programs	1100									0	0
317	Tuition Payment to Charter Schools	1115									0	0
318	Pre-K Programs	1125									0	0
319	Special Education Programs (Functions 1200 - 1220)	1200									0	0
320	Special Education Programs Pre-K	1225									0	0
321	Remedial and Supplemental Programs K-12	1250									0	0
322	Remedial and Supplemental Programs Pre-K	1275									0	0
323	Adult/Continuing Education Programs	1300									0	0
324	CTE Programs	1400									0	0
325	Interscholastic Programs	1500									0	0
326	Summer School Programs	1600									0	0
327	Gifted Programs	1650									0	0
328	Driver's Education Programs	1700									0	0
329	Bilingual Programs	1800									0	0
330	Truant Alternative & Optional Programs	1900									0	0
331	Pre-K Programs - Private Tuition	1910									0	0
332	Regular K-12 Programs Private Tuition	1911									0	0
333	Special Education Programs K-12 Private Tuition	1912									0	0
334	Special Education Programs Pre-K Tuition	1913									0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	0
337	Adult/Continuing Education Programs Private Tuition	1916									0	0
338	CTE Programs Private Tuition	1917									0	0
339	Interscholastic Programs Private Tuition	1918									0	0
340	Summer School Programs Private Tuition	1919									0	0
341	Gifted Programs Private Tuition	1920									0	0
342	Bilingual Programs Private Tuition	1921									0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									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>0</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
348	Guidance Services	2120									0	0
349	Health Services	2130									0	0
350	Psychological Services	2140									0	0
351	Speech Pathology & Audiology Services	2150									0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190									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
356	Educational Media Services	2220									0	0
357	Assessment & Testing	2230									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
361	Executive Administration Services	2320									0	0
362	Special Area Administration Services	2330									0	0
363	Claims Paid from Self Insurance Fund	2361									0	0
364	Risk Management and Claims Services Payments	2365									0	0
365	<b>Total Support Services - General Administration</b>	<b>2300</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>
366	<b>Support Services - School Administration</b>	<b>2400</b>										
367	Office of the Principal Services	2410									0	0
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	0
369	<b>Total Support Services - School Administration</b>	<b>2400</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>

**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)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
370	<b>Support Services - Business</b>	<b>2500</b>										
371	Direction of Business Support Services	2510									0	0
372	Fiscal Services	2520									0	0
373	Operation & Maintenance of Plant Services	2540									0	0
374	Pupil Transportation Services	2550									0	0
375	Food Services	2560									0	0
376	Internal Services	2570									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
380	Planning, Research, Development & Evaluation Services	2620									0	0
381	Information Services	2630									0	0
382	Staff Services	2640									0	0
383	Data Processing Services	2660									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 (Describe &amp; Itemize)</b>	<b>2900</b>			1,331,594						1,331,594	1,420,500
386	<b>Total Support Services</b>	<b>2000</b>	0	0	1,331,594	0	0	0	0	0	1,331,594	1,420,500
387	<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>									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
391	Payments for Special Education Programs	4120									0	0
392	Payments for Adult/Continuing Education Programs	4130									0	0
393	Payments for CTE Programs	4140									0	0
394	Payments for Community College Programs	4170									0	0
395	Other Payments to In-State Govt Units (Describe & Itemize)	4190									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
398	Payments for Special Education Programs - Tuition	4220									0	0
399	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
400	Payments for CTE Programs - Tuition	4240									0	0
401	Payments for Community College Programs - Tuition	4270									0	0
402	Payments for Other Programs - Tuition	4280									0	0
403	Other Payments to In-State Govt Units (Describe & Itemize)	4290									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
406	Payments for Special Education Programs - Transfers	4320									0	0
407	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	0
408	Payments for CTE Programs - Transfers	4340									0	0
409	Payments for Community College Program - Transfers	4370									0	0
410	Payments for Other Programs - Transfers	4380									0	0
411	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									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
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
418	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
419	Other Interest or Short-Term Debt	5150									0	0
420	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						0			0	0
421	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										
422	<b>Total Disbursements/Expenditures</b>		0	0	1,331,594	0	0	0	0	0	1,331,594	1,420,500
423	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										100,374	
425	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
426	<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>										
427	<b>SUPPORT SERVICES - BUSINESS</b>											

**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)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
428	Facilities Acquisition & Construction Services	2530									0	10,000
429	Operation & Maintenance of Plant Services	2540									0	240,000
430	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0	0	0	250,000
431	Other Support Services (Describe & Itemize)	2900									0	0
432	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0	250,000
433	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>										
434	Payments to Regular Programs	4110									0	0
435	Payments to Special Education Programs	4120									0	0
436	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
437	<b>Total Payments to Other Govt Units</b>	<b>4000</b>						0			0	0
438	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>										
439	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
440	Tax Anticipation Warrants	5110									0	0
441	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
442	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
443	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	0
444	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0	0
445	<b>Total Debt Service</b>	<b>5000</b>						0			0	0
446	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										0
447	<b>Total Disbursements/Expenditures</b>		0	0	0	0	0	0	0	0	0	250,000
448	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										260,462	

**GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Granite City Community Unit School District No. 9 (the "District") conform to the regulatory provisions prescribed by the Illinois State Board of Education ("ISBE"). Set forth below are descriptions of the significant accounting policies followed by the District for financial reporting purposes.

- A. Reporting Entity - Except as indicated below, the District's financial statements include all funds, account groups and organizations over which the District officials exercise oversight responsibility.

Oversight responsibility includes such aspects as appointment of governing body members, budget review, approval of property tax levies, outstanding debt secured by the District's full faith and credit or revenues, and responsibility for funding deficits.

The District is a participant in Region I, Special Education District ("Region I"), a joint agreement that serves pupils from numerous districts. This joint agreement has been determined to be part of the reporting entity because the District exercises significant influence over the assets, operations and management of the joint agreement. However, the joint agreement is required to be separately audited and reported to the Illinois State Board of Education. These financial statements therefore represent only the financial condition and operations of the District. The financial information for the joint agreement can be obtained from the District's administrative office.

- B. Basis of Accounting, Measurement Focus - Basis of accounting refers to when transactions or events are recognized in the accounts, how they are valued or measured, and how they are presented and disclosed in the financial statements. The District prepares the financial statements on the regulatory basis of accounting prescribed by ISBE, which practices differ from accounting principles generally accepted in the United States of America. The regulatory based financial statements are intended to assure effective legislative and public oversight of school district financing and spending activities of accountable Illinois school districts. The District's regulatory based financial statements are issued using the ISBE Annual Financial Report Forms which consist of individual fund statements including a statement of assets, liabilities and fund balances and a statement of revenues, expenditures and changes in fund balances for governmental funds. The regulatory based financial statements also include a statement of assets and liabilities for the account groups and fiduciary funds. This regulated presentation and disclosure differs from the presentation and disclosure of government-wide financial statements and fund financial statements as provided in accounting principles generally accepted in the United States of America. In the financial statements, transactions or events are recognized in the accounts at the time of cash inflow or cash outflow. For example, revenues are recorded when received rather than when susceptible to accrual, and expenditures are recorded when paid rather than when the fund liability is incurred. The modifications to the pure cash basis of accounting are comprised of recording investment purchases as assets when they arise from cash transactions. All accounts are measured based on the value of the cash inflow or outflow at the time of the transaction or event, and are not adjusted to fair value. Accordingly, the accompanying financial statements are not intended to

## GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9

### *Notes to Financial Statements (Continued)*

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present the financial position or results of operations in accordance with accounting principles generally accepted in the United States of America.

- C. Fund Accounting - The accounts of the District are organized on the basis of legally established funds and account groups as defined by ISBE, each of which is considered a separate accounting entity.

The financial position and results of operations of each fund and amounts related to the general fixed assets and general long-term debt account groups are accounted for in separate sets of self-balancing accounts which comprise its assets, fund equity, revenues received and expenditures paid.

The District maintains funds and account groups as required by the State of Illinois. They are grouped as required for reports filed with ISBE and differ from accounting principles generally accepted in the United States of America. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund types and account groups are used by the District:

#### GOVERNMENTAL FUND TYPES

Governmental Funds are those through which most functions of the District are financed. The District's expendable financial resources are accounted for through Governmental Funds.

All governmental funds are accounted for using a current financial resources measurement focus. The measurement focus is upon determination of changes in financial position rather than upon net income determination. The following are the District's governmental fund types:

#### General Funds

Educational - Established to account for financial resources and expenditures not accounted for in any other fund, including the direct costs of instruction, health, attendance, lunch programs, student activities, and all costs of administration.

Operations and Maintenance - Established to account for financial resources and expenditures related to maintaining, improving, or repairing school buildings and property, renting buildings and property for school purposes and payment of insurance premiums on school buildings.

Working Cash - Established to account for the proceeds of working cash bonds and the separate tax levies. These monies can be used to make loans to the educational fund, the operations and maintenance fund, or to the transportation fund to reduce the use of tax anticipation warrants.

Tort Immunity - Established to account for financial resources and expenditures for tort immunity or tort judgment purposes.



## **GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9**

### *Notes to Financial Statements (Continued)*

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#### Special Revenue Funds

Transportation - Established to account for financial resources and expenditures related to transportation of pupils.

Municipal Retirement/Social Security - Established to account for financial resources and expenditures related to the District's share of social security contributions and retirement benefits for noncertified employees.

#### Debt Service Fund

Debt Service - Established to account for financial resources and expenditures related to retiring of general obligation bonds and other long-term debt.

#### Capital Projects Funds

Capital Projects - Established to account for bond proceeds used to construct and acquire capital assets.

Fire Prevention and Safety - Established to account for financial resources and expenditures related to fire prevention and safety projects.

#### ACCOUNT GROUPS

Account groups are used to establish accounting control and accountability for the District's general long-term fixed assets and general long-term debt. Account groups are not "funds." They are concerned only with the measurement of financial position, not with the measurement of the results of operations. The District's account groups are listed below:

General Fixed Assets - Fixed assets are accounted for at cost. Fixed assets used in governmental fund type operations (general fixed assets) are reported as fund expenditures in the funds from which the expenditures are made in the year of acquisition. Depreciation is not provided on general fixed assets. However, depreciation and accumulated depreciation is computed for ISBE reporting based on methods and lives prescribed by ISBE. The District does not maintain a detail listing (inventory) of fixed assets and thus the amounts reported in the general fixed assets account group are not audited.

General Long-Term Debt - Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. It is established to account for the unmatured principal of general obligation bonds and other general long-term obligations.

- D. Property Taxes - The District records property tax revenues when received in cash. Early collections of cash deriving from the 2020 tax levy (which is levied to finance the budget for the fiscal year ending June 30, 2022) of \$1,131,403 have been recorded in the financial statements.

## **GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9**

### *Notes to Financial Statements (Continued)*

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The lien date for property tax levies is January 1 of each year. The 2019 tax levy which is used to finance the budget of the fiscal year ended June 30, 2021 was adopted by the Board of Education on December 10, 2019. One fourth of the property taxes are due in August and the final installment is due the following January.

The 2020 tax levy which is used to finance the budget of the fiscal year ended June 30, 2022 was adopted by the Board of Education on December 8, 2020.

- E. Budgetary Practices - An annual budget is prepared on the modified cash basis of accounting which is the same basis that is used for financial reporting. The budget is adopted by the Board of Education at the beginning of each fiscal year separately for each fund legally required to adopt a budget. The Superintendent is authorized to make transfers up to 10% between line items within a fund; however, any revisions that alter the total expenditures for any fund must be approved by the Board of Education. Budgeted amounts included in the accompanying financial statements reflect amounts originally adopted by the Board on September 22, 2020.
- F. Vacation and Sick Pay - Vacation and sick pay benefits are provided for all full-time active employees. Generally, vacation pay does not accumulate if not used in the year earned, with the exception of five (5) days that can be carried over to the subsequent year. An employee can accrue a total of up to thirty (30) days, depending on longevity, which are payable upon termination. Sick pay benefits for a maximum of 340 accumulated days for certified teachers and 240 accumulated days for non-certified employees and secretaries. Certified employees are given a TRS credit for up to the first 340 accumulated days. Any residual days are then paid to the employee at one-half the substitute rate. Non-certified employees can vest and receive payment of up to \$15,000 for a maximum of 70% of their accumulated days. The payment is based on the employee's contracted daily rate. Any residual days are sent to IRMF for a service credit.
- G. General Fixed Assets - Amounts expended for acquisition or improvement of land, buildings, equipment, furniture, vehicles and capital construction projects are recorded as expenditures for capital outlay in the funds from which the expenditures are made. All such assets are capitalized as assets in the general fixed assets account group at cost. No depreciation is provided on these assets. ISBE requires calculation of yearly depreciation for use in the statistical section of the annual financial report. The District does not maintain a detailed listing (inventory) of fixed assets, thus the general fixed asset account group is not audited.
- H. Fund Balance Reporting

According to *Government Accounting Standards*, fund balances are to be classified into five major classifications; Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. The Regulatory Model, followed by the District, only reports Reserved and Unreserved Fund Balances. Below are definitions of the differences and reconciliation of how these balances are reported.

Nonspendable - Consists of amounts that cannot be spent because they are either not spendable form or are legally or contractually required to be maintained intact. The District has no Nonspendable fund balances at June 30, 2021.

**GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9**

*Notes to Financial Statements (Continued)*

Restricted - Consists of fund balances that are legally restricted by external parties or by law through constitutional provisions or enabling legislation. The District's Restricted fund balances include Debt Service, Tort Immunity, Transportation, IMRF/Social Security, Fire Prevention and Safety and the Lease levy reported in the Education Fund.

Committed - Consists of fund balances that can only be used for specific purposes pursuant to constraints imposed by formal action by the District's Board of Education, the District's highest level of decision-making authority. This District has no Committed fund balances at June 30, 2021.

Assigned - Consists of fund balances that are intended to be used for specific purposes but are neither restricted nor committed. Intent is expressed by the District's Board of Education. The District has no Assigned fund balances at June 30, 2021.

Unassigned - Consists of fund balances that do not meet the definition of "nonspendable", "restricted", "committed" or "assigned" and are available for appropriation in future periods. The District's unassigned fund balances include the unrestricted amount of the Educational Fund, the Operations and Maintenance Fund, and the Working Cash Fund balance.

Regulatory - Fund Balance Definitions

Reserved Fund Balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved Fund Balances are all balances that are not reserved for a specific purpose other than the specified purpose of a fund. The District's reserved fund balance at June 30, 2021 consists of lease levy funds.

Reconciliation of Fund Balance Definitions

The first five columns of the following table represent Fund Balance Reporting according to generally accepted accounting principles. The last two columns represent Fund Balance Reporting under the regulatory basis of accounting utilized in preparation of the financial statements.

Fund	Generally Accepted Accounting Principles					Regulatory Basis	
	Nonspendable	Restricted	Committed	Assigned	Unassigned	Financial Statements- Reserved	Financial Statements- Unreserved
Educational	\$ -	\$ 699,808	\$ -	\$ -	\$ 18,906,399	\$ 699,808	\$ 18,906,399
Operations & Maintenance	-	-	-	-	3,813,426	-	3,813,426
Debt Service	-	166,468	-	-	-	-	166,468
Transportation	-	3,050,777	-	-	-	-	3,050,777
IMRF/Social Security	-	1,912,843	-	-	-	-	1,912,843
Working Cash	-	-	-	-	8,497,966	-	8,497,966
Tort Immunity	-	3,232,510	-	-	-	-	3,232,510
Fire Prevention and Safety	-	269,030	-	-	-	-	269,030

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

**GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9**

*Notes to Financial Statements (Continued)*

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I. Implementation of New Guidance

During the year ended June 30, 2021, the District implemented the provisions of GASB Statement No. 84, *Fiduciary Activities*, as applicable to the regulatory-based financial statements.

**2. CASH AND INVESTMENTS**

Various restrictions on deposits and investments are imposed by state statutes. These restrictions are summarized below.

- a. Deposits - Deposits (including certificates of deposit) at any one financial institution may not exceed 75% of the net worth of the institution, and all institutions must furnish the School Board with required financial statements.
- b. Investments - The District may invest in any type of security allowed by Illinois law (Public Funds Investment Act of the State of Illinois: 30ILCS235/I, et. seq. as amended). These investments include bonds, commercial paper and other securities of the United States, short-term discount obligations of the Federal National Mortgage Association, shares and securities issuable by Savings and Loan Associations, Public Teacher's Investment Pools and certificates of deposit from qualified banks.

The deposits held at June 30, 2021, and reported at cost, are as follows:

<u>Type</u>	<u>Cost</u>
Deposits:	
Demand deposits	\$ 40,281,714
Certificates of deposit	267,314
Cash on hand	199
	<hr/>
<b>Total Deposits</b>	<b>\$ 40,549,227</b>
	<hr/> <hr/>

Custodial Credit Risk - Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. It is the District's policy to require that all amounts deposited with financial institutions in excess of any insurance limit shall be collateralized by: (1) 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, (2) mortgages, (3) letters of credit issued by a Federal Home Loan Bank, or (4) loans covered by a State Guaranty under the Illinois Farm Development Act. The market value of the pledged securities shall equal or exceed the portion of the deposit requiring collateralization. In addition, the preferred method of safekeeping is to have securities registered in the District's name and held by a third-party custodian. At June 30, 2021, none of the District's bank balance of \$44,243,360 was exposed to custodial credit risk.

## GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9

### Notes to Financial Statements (Continued)

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#### Custodial Credit Risk - Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party who sold the security to the District or its agent but not in the government's name. The District's preferred method for safekeeping is to have the securities registered in the District's name and held by a third-party custodian. The District has no investments as of June 30, 2021.

#### Investment Interest Rate Risk

Investment interest rate risk is the risk that the market value of securities in the portfolio will fall due to changes in general interest rates. Structuring the investments portfolio so that securities mature to meet cash requirements for ongoing operations may avoid the need to sell securities on the open market prior to maturity. Investing operating funds primarily in shorter-term securities can also reduce this risk. The District's investment policy does not specifically address interest rate risk. The District has no investments as of June 30, 2021.

#### Concentration of Investment Credit Risk

Concentration of credit risk is required to be disclosed by the District for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the US Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). The District's investment policy does not specifically address concentration of investment credit risk. The District has no investments as of June 30, 2021.

### **3. GENERAL FIXED ASSETS (UNAUDITED)**

The District does not maintain a detail listing (inventory) of fixed assets, thus the information in the general fixed assets account group has not been audited. A summary of the changes in general fixed assets (unaudited) based on group totals is as follows:

	<b>Balance, July 1, 2020</b>	<b>Additions/ Transfers</b>	<b>Disposals/ Transfers</b>	<b>Balance, June 30, 2021</b>
<b><u>Cost</u></b>				
Land	\$ 388,387	\$ -	\$ -	\$ 388,387
Land improvements	4,400,306	204,590	-	4,604,896
Buildings and improvements	56,792,509	1,016,622	-	57,809,131
Equipment	23,343,658	2,190,572	-	25,534,230
<b>Total Cost</b>	<b>\$ 84,924,860</b>	<b>\$ 3,411,784</b>	<b>\$ -</b>	<b>\$ 88,336,644</b>
<b><u>Accumulated Depreciation</u></b>				
Land improvements	\$ 2,496,931	\$ 135,515	\$ -	\$ 2,632,446
Buildings and improvements	26,898,905	854,838	-	27,753,743
Equipment	19,874,335	1,072,088	-	20,946,423
<b>Total Accumulated Depreciation</b>	<b>\$ 49,270,171</b>	<b>\$ 2,062,441</b>	<b>\$ -</b>	<b>\$ 51,332,612</b>

## GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9

### Notes to Financial Statements (Continued)

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#### **4. TAX ANTICIPATION WARRANTS**

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

#### **5. GENERAL LONG-TERM DEBT**

##### Changes in Long-Term Debt

A summary of changes in general long-term debt for the fiscal year ended June 30, 2021 is as follows:

	<b>Balance, July 1, 2020</b>		<b>Additions/ Transfers</b>		<b>Disposals/ Transfers</b>		<b>Balance, June 30, 2021</b>
2013A Working Cash Bonds	\$ 8,705,000	\$	-	\$	1,670,000	\$	7,035,000
Capital Leases	328,396		-		170,649		157,747
<b>Total</b>	<b>\$ 9,033,396</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>1,840,649</b>	<b>\$</b>	<b>7,192,747</b>

Payments on bonds and debt certificates are made from the Debt Service Fund. Payments on capital leases are made from the Educational and the Transportation Funds.

##### Working Cash Bonds

During the fiscal year ended June 30, 2013, the District issued \$9,750,000 in Working Cash Bonds ("2013 Working cash Bonds"). In November 2012, the Board approved an abatement of the Working Cash Fund for a portion of the proceeds of the bonds issued. The District permanently transferred the funds from the Working Cash Fund to the Education Fund. The purpose of the bonds is to increase the Working Cash Fund. The Series 2013A bonds are due and payable in varying installments through December 2024, with interest due semiannually at a rate of 2.50% to 3.50%.

The annual requirements to retire the working cash bonds are as follows:

<b>Fiscal Year Ending June 30,</b>	<b>Principal</b>		<b>Interest</b>		<b>Total</b>
2022	\$ 1,740,000	\$	200,440	\$	1,940,440
2023	1,810,000		146,703		1,956,703
2024	1,890,000		87,010		1,977,010
2025	1,595,000		27,912		1,622,912
<b>Total</b>	<b>\$ 7,035,000</b>	<b>\$</b>	<b>462,065</b>	<b>\$</b>	<b>7,497,065</b>

##### Capital Leases

During a prior fiscal year, the District entered into a lease that was classified as a capital lease to finance the purchase of technology equipment. The lease calls for annual payments of principal and

**GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9**

*Notes to Financial Statements (Continued)*

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interest of \$106,623. The interest rate on this lease is 2.14% and the final maturity date was August 27, 2020.

During a prior year, the District entered into a lease that was classified as a capital lease to finance the purchase of office equipment. The lease calls for annual payments of principal and interest in varying amounts. The final maturity date is August 1, 2024.

During a prior year, the District entered into a lease that was classified as a capital lease to finance the purchase of a school bus. The lease calls for annual payments of principal and interest in varying amounts. The interest rate on this lease is 14.344% and the final maturity date is August 1, 2023.

The following is a schedule of future minimum lease payments under the capital leases with the present value of the net minimum lease payments as of June 30, 2021:

<b><u>Year Ending June 30,</u></b>	<b><u>Total</u></b>
2022	\$ 71,152
2023	71,152
2024	<u>40,569</u>
Total future minimum lease payments	182,873
Less amount representing interest	<u>(25,126)</u>
Present value of future minimum lease payments	<u>\$ 157,747</u>

Legal Debt Margin

The District's legal debt margin, computed in accordance with Illinois state statutes, is as follows:

Assessed valuation, January 1, 2020	<u>\$ 571,037,774</u>
Legal debt limit at 13.8% of assessed valuation	\$ 78,803,213
Working cash bonds outstanding, June 30, 2021	(7,035,000)
Capital leases outstanding, June 30, 2021	<u>(157,746)</u>
Legal Debt Margin	<u>\$ 71,610,467</u>

**GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9**

*Notes to Financial Statements (Continued)*

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**6. SPECIAL TAX LEVIES**

Revenue from the tort immunity special tax levy and the related expenditures are recorded in the Tort Immunity Fund. Revenue from the Fire Prevention and Safety special tax levy and the related expenditures are recorded in the Fire Prevention and Safety Fund. In accordance with the Illinois School Code, the accumulated balance related to these levies may only be expended for specified purposes.

**7. INTERFUND TRANSFERS**

During the fiscal year ended June 30, 2021, the District did not make any permanent transfers.

**8. PROPERTY TAXES**

The following are the tax rates applicable to the 2020 levy per \$100 of assessed valuation:

Educational	\$2.4868
Operations and maintenance	.4991
Transportation	.2000
Retirement	.1620
Social security	.1752
Bond and interest	.3421
Tort immunity	.2277
Fire prevention and safety	.0500
Special education	.0400
Working cash	.0500
Lease	<u>.0500</u>
<b>Total</b>	<b><u>\$4.2829</u></b>

**9. INSURANCE PROGRAM**

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters.

The District, along with various other local school districts, participates in the Mississippi Valley Intergovernmental Cooperative ("MVIC"), an insurance association for medical, workers' compensation, general liability, and property and casualty insurance. The purpose of MVIC is to distribute the cost of self-insurance over similar entities. MVIC requires an annual premium payment to cover estimated claims payable and reserves for claims from each entity. The members of MVIC have no legal interest in assets, liabilities, or fund balances of the insurance association. However, the District retains a contingent liability to fund its pro rata share of any deficit incurred by MVIC should it cease operations at some future date. The District's premium payments to MVIC were combined with Region 1's for the fiscal year ended June 30, 2021 and totaled approximately \$9,142,000 for all related covered insurance.

Settled claims have not exceeded insurance coverage in any of the past three years.



## **GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9**

### *Notes to Financial Statements (Continued)*

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#### **10. TAX ABATEMENTS**

The District is subject to tax abatements granted by Madison County, Illinois through the Gateway Commerce Center Enterprise Zone program. This program has stated purpose of promoting and encouraging economic development within the designated areas.

Under the Gateway Commerce Center Enterprise Zone program, a contiguous area in portions of unincorporated Madison County and the municipalities of Edwardsville and Pontoon Beach were designed as an Illinois Enterprise Zone area on September 8, 1997. Property owners that improve and/or renovate industrial, commercial, or manufacturing property within the Zone are eligible to receive a ten-year abatement of property taxes on the assessed value of the improvements and/or renovations.

As of June 30, 2021, the District's property tax revenues from the 2019 tax levy, which was used to finance the operations of the fiscal year ended June 30, 2021, were reduced by approximately \$1,995,000 as a result of these programs.

#### **11. RETIREMENT FUND COMMITMENTS**

##### Illinois Municipal Retirement

###### *Plan Description*

The District's defined benefit pension plan for regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The 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 paragraphs that follow. 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. That report is available for download at [www.imrf.org](http://www.imrf.org).

###### *Funding Policy and Contributions*

As set by statute, the Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar years 2021 and 2020 was 12.23 percent and 12.44 percent of annual covered payroll, respectively. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

###### *Benefits Provided*

IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011 are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of qualifying service

## **GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9**

### *Notes to Financial Statements (Continued)*

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credit. Participating members who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 percent of their final rate of earnings. Final Rate of Earnings is the highest total earnings during any 48 consecutive months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3 percent of the original amount on January 1 every year after retirement.

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

For purposes of pension plan administration, the IMRF has grouped the participating employees of the District with those of Region 1.

For the fiscal year ended June 30, 2021, the District's and Region's contributions were approximately \$1,193,000.

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

#### *Plan Description*

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

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

For purposes of pension plan administration, TRS has grouped the participating employees of the District with those of Region 1.

#### *Benefits Provided*

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five

## GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9

### *Notes to Financial Statements (Continued)*

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years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service.

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

Essentially all Tier I retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier II annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier III hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2024. One program allows retiring Tier 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 the 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 District and Region 1. For the fiscal year ended June 30, 2021, State of Illinois contributions were based on the state's proportionate share of the collective net pension liability associated with employer, or approximately \$26,966,000. The District and Region 1 did not recognize this amount as revenue or expense in the financial statements for the pension contribution that the State of Illinois paid directly to TRS.

## GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9

### *Notes to Financial Statements (Continued)*

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- **2.2 formula contributions.** Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. This rate is specified by statute. Contributions for the year ended June 30, 2021 were approximately \$188,000.
- **Federal and special trust fund contributions.** When TRS members are paid from federal and special trust funds administered by the District and Region 1, there is a statutory requirement for the District and Region 1 to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018.

Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher.

For the year ended June 30, 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 approximately \$2,721,000 were paid from federal and special trust funds that required employer contributions of approximately \$284,000.

- **Employer retirement cost contributions.** The District and Region 1 are required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit.

For the year ended June 30, 2021, the District and Region paid \$72,968 to TRS for employer contributions due on salary increases in excess of 6 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

## **12. POST EMPLOYMENT BENEFITS**

### Teachers' Retirement Insurance Program

#### *Plan Description*

The District participates in the Teachers' Retirement Insurance Program ("TRIP" or "Plan"). TRIP is a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired employees of participating school districts throughout the State of Illinois (the "State"), excluding the Chicago Public School District. The Plan provides medical, prescription, and behavioral health benefits to annuitants of TRS. TRIP does not provide vision, dental, or life insurance benefits. Annuitants may participate in the State administered Preferred Provider Organization plans or choose from several managed care options. TRIP is administered in accordance with the State Employees Group Insurance Act of 1971 (5 ILCS 375) which establishes the eligibility and benefit provisions of the Plan.

The Plan issues a publicly available financial report that can be found on the website of the Illinois Auditor General (<http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>). The current reports are

## **GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9**

### *Notes to Financial Statements (Continued)*

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listed under "Central Management Services" (<http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>). Prior reports are available under "Healthcare and Family Services" (<http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp>).

#### *Benefits Provided*

If a plan member enrolls in TRIP, they may enroll the following dependents: spouses; unmarried children age 26 and under; unmarried children age 26 and under that are full-time students, financially dependent for at least one-half of their support, and eligible to be claimed on income tax return; disabled children that have been continuously disabled from causes originating prior to age 26, financially dependent for at least one-half of their support, and eligible to be claimed on income tax return; and parents if they are financially dependent for at least one-half of their support and eligible to be claimed on income tax return.

Members who have not previously enrolled in TRIP are eligible to enroll when they begin receiving pension benefits through TRS, during any annual open enrollment period, when turning 65 or becoming Medicare eligible or after losing coverage by a former plan. Members and beneficiaries who previously were enrolled in TRIP, and subsequently waive coverage, are only eligible to reenroll due to the loss of prior coverage by a former plan or at the attainment of age 65 or when Medicare eligible. Coverage through TRIP becomes secondary to Medicare after Medicare eligibility has been reached. Members must enroll in Medicare Parts A and B to receive the reduced premium available to Medicare eligible participants. Spouses of employees/retirees who die are eligible to maintain health insurance coverage until the surviving spouse's death. If the surviving spouse elects a monthly benefit, he or she becomes the member with the same TRIP rights.

#### *Contributions*

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of TRIP, 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 Plan.

Currently, benefits offered through TRIP are financed through a combination of retiree premiums and percentage-of-payroll contributions from active employees, local school districts, the State, and subsidies from the Federal Government. Contributions are made to the Teacher Health Insurance Security Fund ("THIS"). For fiscal year 2021, active members were required to contribute 1.24 percent of pay, and school districts were required to contribute 0.92 percent of pay. Retired members contribute through premium payments based on the coverage elected, Medicare eligibility, and the age of the member and dependents. The premium for retired members is not permitted to increase by more than 5.0 percent per year by statute. The Federal Government provides a Medicare Part D subsidy. Contributions to the Plan from the District were approximately \$299,000 for the year ended June 30, 2021.

## **GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9**

### *Notes to Financial Statements (Continued)*

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#### *On behalf contributions to TRIP*

The state of Illinois makes employer retiree health insurance contributions on behalf of the employer. State contributions are intended to match contributions to TRIP from active members which were 1.24 percent of pay during the year ended June 30, 2021. State of Illinois contributions were approximately \$403,000.

#### District Sponsored Retiree Insurance Plan

In addition to the pension benefits described in Note 11 and the TRIP Plan described above, the District allows non-certified employees who retire from the District to participate in the District's health insurance plan. Upon meeting the retirement requirements of IMRF, the employees can elect to participate in the District's plan. The retirees, with the exception of secretaries, must pay 100% of their coverage for the plan in which they elect to participate. The premiums are based on the single blended rate used for both active and inactive employees and retirees. The difference between the amount the retiree is required to pay and the actual cost to the District is considered to be a post-employment benefit. The District has not established an irrevocable trust fund for the accumulation of resources for the future payment of benefits under the plan; benefits are paid on a pay as you go basis. A stand-alone financial report is not available for the plan. During the year, approximately 30 retirees participated in the District's post-employment insurance plan at a cost of approximately \$120,000.

### **13. COMMITMENTS AND CONTINGENCIES**

#### Construction Commitments

The District has entered into various contracts for construction and remodeling for its buildings in the total amount of \$876,891, of which \$188,337 has been paid as of June 30, 2021.

#### Audits

Certain revenues received from the Federal and state governments in the current and prior years are subject to audits by the granting agencies. Management believes adjustments, if any, arising from these audits will not be significant.

#### Legal Matters

The District is involved in certain litigation occurring in the normal course of operations. The District has engaged legal counsel and intends to vigorously defend against any claim. The outcome of this litigation is uncertain and the resulting liability, if any, cannot be determined. However, it is at least reasonably possible that a liability could result in the near future.

#### Life Insurance

The District has agreed to provide a \$5,000 life insurance benefit to certain employees. The estimated cost to settle all remaining claims incurred through June 30, 2021 is \$20,000 and is not recorded in the financial statements.

**GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9**

*Notes to Financial Statements (Continued)*

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Coronavirus Pandemic

In March of 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a "public health emergency of international concern", which continues to spread throughout the world and has adversely impacted global commercial activity and contributed to significant declines and volatility in financial markets. The outbreak could have a continued material adverse impact on economic and market conditions and trigger a period of global economic slowdown. The rapid development and fluidity of the situation precludes any prediction as to the ultimate material adverse impact, if any, on the District's future financial operating performance and financial condition.

	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	13,164,676	656,932	12,507,744	14,058,562	13,401,630
5	Operations & Maintenance	2,584,345	131,846	2,452,499	2,821,549	2,689,703
6	Debt Services **	1,928,765	90,372	1,838,393	1,933,985	1,843,613
7	Transportation	1,033,833	52,834	980,999	1,130,655	1,077,821
8	Municipal Retirement	898,195	42,795	855,400	915,830	873,035
9	Capital Improvements	0		0		0
10	Working Cash	258,875	13,208	245,667	282,664	269,456
11	Tort Immunity	1,416,383	60,151	1,356,232	1,287,250	1,227,099
12	Fire Prevention & Safety	258,458	13,208	245,250	282,664	269,456
13	Leasing Levy	258,041	13,208	244,833	282,664	269,456
14	Special Education	206,766	10,567	196,199	226,131	215,564
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	904,688	46,282	858,406	990,454	944,172
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>22,913,025</b>	<b>1,131,403</b>	<b>21,781,622</b>	<b>24,212,408</b>	<b>23,081,005</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	2013A Working Cash Bonds	03/05/13	9,750,000	1	8,705,000			1,670,000	7,035,000	6,868,532
32	Capital Lease - Technology Equipment	05/03/16	306,528	7	104,368		(104,368)		0	
33	Capital Lease - Copiers	08/14/18	295,860	7	187,378		(59,172)		128,206	128,206
34	Capital Lease - Activity Bus	04/24/18	52,046	7	36,650		(7,109)		29,541	29,541
35									0	
36									0	
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			10,404,434		9,033,396	0	(170,649)	1,670,000	7,192,747	7,026,279
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 Lease			
53	2. Funding Bonds			5. Tort Judgment Bonds			8. Other			
54	3. Refunding Bonds			6. Building Bonds			9. Other			

**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>											
4	<b>RECEIPTS:</b>											
5	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100, 80	1,418,749						
6	Earnings on Investments				10, 20, 40, 50 or 60-1500, 80	5,212						
7	Drivers' Education Fees				10-1970							
8	School Facility Occupation Tax Proceeds				30 or 60-1983							
9	Driver Education				10 or 20-3370						24,036	
10	Other Receipts (Describe & Itemize)				--	8,007						
11	Sale of Bonds				10, 20, 40 or 60-7200							
12	<b>Total Receipts</b>					1,431,968	0	0	0		24,036	
13	<b>DISBURSEMENTS:</b>											
14	Instruction				10 or 50-1000							
15	Facilities Acquisition & Construction Services				20 or 60-2530							
16	Tort Immunity Services				80	1,331,594						
17	<b>DEBT SERVICE</b>											
18	Debt Services - Interest on Long-Term Debt				30-5200							
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300							
20	Debt Services Other (Describe & Itemize)				30-5400							
21	<b>Total Debt Services</b>										0	
22	Other Disbursements (Describe & Itemize)				--						24,036	
23	<b>Total Disbursements</b>					1,331,594	0	0	0		24,036	
24	<b>Ending Cash Basis Fund Balance as of June 30, 2021</b>											
25	<b>Reserved Cash Balance</b>				714		100,374	0	0	0	0	
26	<b>Unreserved Cash Balance</b>				730		100,374	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:		Total Claims Payments:	1,331,594				
32							Total Reserve Remaining:	100,374				
34	<i>In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.</i>											
35	<b>Expenditures:</b>											
36	Workers' Compensation Act and/or Workers' Occupational Disease Act					676,026						
37	Unemployment Insurance Act					141,135						
38	Insurance (Regular or Self-Insurance)					225,392						
39	Risk Management and Claims Service					162,851						
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					126,190						
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)

1	<b>CARES, CRRSA, and ARP SCHEDULE - FY 2021</b>											SCHEDULE INSTRUCTIONS -FOLLOW LINK BELOW:									
2	<b>Please read schedule instructions before completing.</b>											<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>									
3	<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>							
4	<b>If the answer to the above question is "YES", this schedule must be completed.</b>																				
5	<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>																				
6	<b>Part 1: CARES, CRRSA, and ARP REVENUE</b>																				
7	<b>Revenue Section A</b>																				
8	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	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	5,271									5,271									
12	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998										0									
13	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0									
14	Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0									
15	<b>Total Revenue Section A</b>		<b>5,271</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>5,271</b>									
16	<b>Revenue Section B</b>																				
17	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	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	2,220,634									2,220,634									
21	CARES Act - Nutrition Funding (insert FY21 recognized revenue from link below)	link in cell A22	185,694									185,694									
22	<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>																				
23	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998										0									
24	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998	363,271									363,271									
25	Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0									
26	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998	107,955									107,955									
27	<b>Total Revenue Section B</b>		<b>2,877,554</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>2,877,554</b>									
28	<b>Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue</b>																				
29																					
30	Total Other Federal Revenue (Section A plus Section B)	4998	2,697,131	0		0	0	0			0	2,697,131									
31	Total Other Federal Revenue from Revenue Tab	4998	2,697,131	0		0	0	0			0	2,697,131									

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

	A	B	C	D	E	F	G	H	I	J	K	L
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
34												
35	<b>Part 2: CARES, CRRSA, and ARP EXPENDITURES</b>											
36	Review of the July 1, 2020 through June 30, 2021 FRIS Expenditures reports may assist in determining the expenditures to use below.											
37	<b>Expenditure Section A:</b>											
38	-----DISBURSEMENTS-----											
39	<b>ESSER I EXPENDITURES</b>											
40			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
41	<b>FUNCTION</b>											
42	1. List the total expenditures for the Functions 1000 and 2000 below											
43	INSTRUCTION Total Expenditures	1000		28,049	6,445	467,575	914,566		314,784			1,731,419
44	SUPPORT SERVICES Total Expenditures	2000		2,816		81,988	118,484	9,956			246,804	460,048
45												
46	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
47	Facilities Acquisition and Construction Services (Total)	2530										0
48	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				117,588		9,956		70,015		197,559
49	FOOD SERVICES (Total)	2560										0
50												
51	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
52	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000				467,575	914,566			314,784		1,696,925
53	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000				81,988	118,484	9,956			246,804	457,232
54	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				549,563	1,033,050	9,956		561,588		2,154,157
55	<b>Expenditure Section B:</b>											
56	-----DISBURSEMENTS-----											
57	<b>CARES ACT -Nutrition Funding EXPENDITURES</b>											
58			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
59	<b>FUNCTION</b>											
60	1. List the total expenditures for the Functions 1000 and 2000 below											
61	INSTRUCTION Total Expenditures	1000										0
62	SUPPORT SERVICES Total Expenditures	2000			185,694							185,694
63												
64	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
65	Facilities Acquisition and Construction Services (Total)	2530										0
66	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
67	FOOD SERVICES (Total)	2560			185,694							185,694
68												
69	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
70	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
71	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
72	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>				0	0	0		0		0
73	<b>Expenditure Section C:</b>											
74	-----DISBURSEMENTS-----											
75	<b>ESSER II EXPENDITURES</b>											
76				(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
77	<b>FUNCTION</b>											
78	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
79	INSTRUCTION Total Expenditures	1000		138,774	26,206							164,980
80	SUPPORT SERVICES Total Expenditures	2000										0
81	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
82	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
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	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
87	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
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	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>				0	0	0		0		0
91	<b>Expenditure Section D:</b>											
92	-----DISBURSEMENTS-----											
93	<b>GEER I EXPENDITURES</b>											
94				(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
95	<b>FUNCTION</b>											
96	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
97	INSTRUCTION Total Expenditures	1000				47,790	308,216					356,006
98	SUPPORT SERVICES Total Expenditures	2000										0
99	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
100	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
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	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
105	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
106	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000				47,790	308,216					356,006
107	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
108	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>				47,790	308,216	0		0		356,006

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

	A	B	C	D	E	F	G	H	I	J	K	L
109	<b>Expenditure Section E:</b>											
110	<b>Other CARES, CRRSA, ARP Federal Stimulus Fund EXPENDITURES</b>			-----DISBURSEMENTS-----								
111				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
112				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	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
118												
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	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
123												
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	0		0
127												
128	<b>Expenditure Section F:</b>											
129	<b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>			-----DISBURSEMENTS-----								
130				(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		166,823	32,651	515,365	1,222,782	0	0	314,784		2,252,405
134	SUPPORT SERVICES	2000		2,816	0	267,682	118,484	9,956	0	246,804		645,742
135	<b>TOTAL EXPENDITURES</b>											2,898,147
136												
137	<b>Expenditure Section G:</b>											
138	<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>			-----DISBURSEMENTS-----								
139				(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			597,353	1,341,266	9,956			561,588		2,510,163

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
	<b>Description of Assets (Enter Whole Dollars)</b>	<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>
2												
3	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
4	<b>Land</b>	<b>220</b>										
5	Non-Depreciable Land	221	388,387			388,387						388,387
6	Depreciable Land	222				0	50				0	0
7	<b>Buildings</b>	<b>230</b>										
8	Permanent Buildings	231	56,792,509	1,016,622		57,809,131	50	26,898,905	854,838		27,753,743	30,055,388
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	4,400,306	204,590		4,604,896	20	2,496,931	135,515		2,632,446	1,972,450
11	<b>Capitalized Equipment</b>	<b>250</b>										
12	10 Yr Schedule	251	22,338,770	2,190,572		24,529,342	10	18,871,774	1,070,537		19,942,311	4,587,031
13	5 Yr Schedule	252	1,004,888			1,004,888	5	1,002,561	1,551		1,004,112	776
14	3 Yr Schedule	253				0	3				0	0
15	<b>Construction in Progress</b>	<b>260</b>				0	--					0
16	<b>Total Capital Assets</b>	<b>200</b>	<b>84,924,860</b>	<b>3,411,784</b>	<b>0</b>	<b>88,336,644</b>		<b>49,270,171</b>	<b>2,062,441</b>	<b>0</b>	<b>51,332,612</b>	<b>37,004,032</b>
17	<b>Non-Capitalized Equipment</b>	<b>700</b>				808,857	10		80,886			
18	<b>Allowable Depreciation</b>								2,143,327			

	A	B	C	D	E	F	G	H
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		\$ 58,057,165		
9	O&M	Expenditures 16-24, L155		Total Expenditures		8,955,686		
10	DS	Expenditures 16-24, L178		Total Expenditures		1,918,215		
11	TR	Expenditures 16-24, L214		Total Expenditures		3,888,088		
12	MR/SS	Expenditures 16-24, L299		Total Expenditures		2,388,946		
13	TORT	Expenditures 16-24, L429		Total Expenditures		1,331,594		
14				<b>Total Expenditures</b>		<b>\$ 76,539,694</b>		
15	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>							
16								
17								
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)		\$ 0		
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0		
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0		
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0		
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0		
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0		
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		85,526		
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0		
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0		
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0		
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0		
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0		
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0		
31	O&M-TR	Revenues 10-15, L213, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0		
32	O&M-TR	Revenues 10-15, L214, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0		
33	O&M	Revenues 10-15, L224, Col D	4810	Federal - Adult Education		0		
34	ED	Expenditures 16-24, L7, Col K - (G+)	1125	Pre-K Programs		0		
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225	Special Education Programs Pre-K		415,229		
36	ED	Expenditures 16-24, L11, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		1,057,032		
37	ED	Expenditures 16-24, L12, Col K - (G+)	1300	Adult/Continuing Education Programs		0		
38	ED	Expenditures 16-24, L15, Col K - (G+)	1600	Summer School Programs		340,156		
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0		
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0		
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		4,048,570		
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0		
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0		
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0		
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0		
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0		
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0		
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0		
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0		
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0		
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0		
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000	Community Services		383,326		
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		1,165,823		
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		256,205		
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		706,325		
56	O&M	Expenditures 16-24, L134, Col K - (G+)	3000	Community Services		0		
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0		
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		2,338,166		
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		102,532		
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0		
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		1,670,000		
62	TR	Expenditures 16-24, L189, Col K - (G+)	3000	Community Services		0		
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0		
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0		
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		8,557		
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		0		
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		0		
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		18,146		
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		37,285		
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		0		
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs		10,662		
72	MR/SS	Expenditures 16-24, L284, Col K	3000	Community Services		15,525		
73	MR/SS	Expenditures 16-24, L289, Col K	4000	Total Payments to Other Govt Units		0		
74	Tort	Expenditures 16-24, L325, Col K - (G+)	1125	Pre-K Programs		0		
75	Tort	Expenditures 16-24, L327, Col K - (G+)	1225	Special Education Programs Pre-K		0		
76	Tort	Expenditures 16-24, L329, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0		
77	Tort	Expenditures 16-24, L330, Col K - (G+)	1300	Adult/Continuing Education Programs		0		
78	Tort	Expenditures 16-24, L333, Col K - (G+)	1600	Summer School Programs		0		
79	Tort	Expenditures 16-24, L338, Col K	1910	Pre-K Programs - Private Tuition		0		
80	Tort	Expenditures 16-24, L339, Col K	1911	Regular K-12 Programs - Private Tuition		0		
81	Tort	Expenditures 16-24, L340, Col K	1912	Special Education Programs K-12 - Private Tuition		0		
82	Tort	Expenditures 16-24, L341, Col K	1913	Special Education Programs Pre-K - Tuition		0		
83	Tort	Expenditures 16-24, L342, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0		
84	Tort	Expenditures 16-24, L343, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0		
85	Tort	Expenditures 16-24, L344, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0		
86	Tort	Expenditures 16-24, L345, Col K	1917	CTE Programs - Private Tuition		0		
87	Tort	Expenditures 16-24, L346, Col K	1918	Interscholastic Programs - Private Tuition		0		
88	Tort	Expenditures 16-24, L347, Col K	1919	Summer School Programs - Private Tuition		0		
89	Tort	Expenditures 16-24, L348, Col K	1920	Gifted Programs - Private Tuition		0		
90	Tort	Expenditures 16-24, L349, Col K	1921	Bilingual Programs - Private Tuition		0		
91	Tort	Expenditures 16-24, L350, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0		
92	Tort	Expenditures 16-24, L394, Col K - (G+)	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>\$ 12,659,065</b>		
97				<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>		<b>63,880,629</b>		
98				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021</b>		<b>4,729.90</b>		
99				<b>Estimated OEPP (Line 97 divided by Line 98)</b>		<b>\$ 13,505.70</b>		
100								



	A	B	C	D	E	F	G	H
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>		
101	<b>PER CAPITA TUITION CHARGE</b>							
103	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>							
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)		\$ 0		
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0		
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0		
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0		
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0		
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0		
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0		
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0		
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0		
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0		
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		5,882		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		15,413		
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		1,970		
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)		2,189		
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		64,966		
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0		
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0		
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		0		
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		2,080,237		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		242,988		
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		18,380		
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		40,668		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		2,991,586		
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		66,451		
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	3999	Other Restricted Revenue from State Sources		0		
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		2,453,427		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		2,422,242		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		0		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		1,591,243		
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		148,737		
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		79,293		
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	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)		20,766		
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		485,008		
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		155,703		
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		312,066		
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)		2,697,131		
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 revenue received in FY21 for FY20 Expenses		(5,271)		
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		2,226,993		
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		115,149		
195				Total Deductions for PCTC Computation Line 104 through Line 193	\$	18,233,217		
196				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		45,647,412		
197				Total Depreciation Allowance (from page 32, Line 18, Col I)		2,143,327		
198				Total Allowance for PCTC Computation (Line 196 plus Line 197)		47,790,739		
199				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021		4,729.90		
200				Total Estimated PCTC (Line 198 divided by Line 199) * \$		10,103.96		
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>							



**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	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> 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.</p>							
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>							
11	Value of Commodities Received for Fiscal Year 2021 (Include the value of commodities when determining if a Single Audit is required).							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	<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			41,788,413		41,788,413	
20	<b>Support Services:</b>							
21	Pupil	2100			3,545,533		3,545,533	
22	Instructional Staff	2200			606,978		606,978	
23	General Admin.	2300			696,733		696,733	
24	School Admin	2400			3,671,796		3,671,796	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	186,322		0	186,322	0	
27	Fiscal Services	2520	481,910		0	481,910	0	
28	Oper. & Maint. Plant Services	2540			7,981,143	7,981,143		
29	Pupil Transportation	2550			3,879,531		3,879,531	
30	Food Services	2560			1,931,458		1,931,458	
31	Internal Services	2570	104,698		0	104,698	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			564,531		564,531	
36	Staff Services	2640	384,376		0	384,376	0	
37	Data Processing Services	2660	1,042,567		0	1,042,567	0	
38	<b>Other:</b>	2900			1,335,708		1,335,708	
39	<b>Community Services</b>	3000			398,851		398,851	
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 36)</b>							
41	<b>Total</b>			2,199,873	62,687,156	10,181,016	54,706,013	
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
43				Total Indirect Costs:	2,199,873	Total Indirect Costs:	10,181,016	
44				Total Direct Costs:	62,687,156	Total Direct Costs:	54,706,013	
45				<b>= 3.51%</b>		<b>= 18.61%</b>		
46								

	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	Granite City Community Unit										
7	41-057-0090-26										
8	<i>Check box if this schedule is not applicable.....</i>	<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	<u>Additional space for Column (D) - Barriers to Implementation:</u>										
36											
37											
38											
40	<u>Additional space for Column (E) - Name of LEA :</u>										
41	Employee Benefits: Columbia #4, Edwardsville #7, Madison #12, Roxana #1, Triad #2, Venice #3										
42	Insurance: Collinsville #10, Columbia #4, Edwardsville #7, Madison #12, Roxana #1, Venice #3, East-Alton Wood River #14, Marissa #40, Jacksonville #117										
43											

**Itemization Schedule**

	Fund 10	Fund 20				
Page 11 - Line 72						
Student banquet and sales to pupils	\$ 756	\$ -				
Page 11 - Line 74						
Vendor rebates	\$ 4,887	\$ -				
Page 11 - Line 94						
Lost book obligations	\$ 2,189	\$ -				
Page 11 - Line 109						
Retiree and dependent insurance	\$ 175,586	\$ -				
CEO Program	5,000	-				
Tournament reimbursements	1,344	-				
Homless services	3,531	-				
Jury duty and flex spending fees	337	-				
IDEA Lab gifted program	850	-				
Chromebooks	3,065	-				
Other local revenues	25,296	23,647				
Solar program	-	2,750				
	<u>\$ 215,009</u>	<u>\$ 26,397</u>				
Page 12 - Line 142						
Vocational rehabilitation grant	\$ 108,325	\$ -				
Page 14 - Line 199						
National School Lunch Program Equipment Assistance	\$ 31,456	\$ -				
Page 14 - Line 222						
Title III - Perkins	\$ 79,293	\$ -				
Page 15 - Line 267						
E-Rate program	\$ 107,955	\$ -				
ESSER	2,589,176	-				
	<u>\$ 2,697,131</u>	<u>\$ -</u>				
	Salaries	Employee Benefits	Purchased Services	Supplies & Materials		
Page 16 - Line 43						
Building aids	\$ 132,415	\$ -	\$ -	\$ -		
Page 17 - Line 58						
Department heads	\$ 54,162	\$ 9,408	\$ -	\$ -		
Page 17 - Line 75						
Title I - Low Income	\$ 2,436	\$ -	\$ -	\$ -	\$ 1,189	
Page 17 - Line 85						
Registration fees	\$ -	\$ -	\$ 2,172	\$ -		
Page 18 - Line 124						
Support staff spousal insurance coverage	\$ -	\$ 7,900	\$ -	\$ -		
Page 20 - Line 241						
Building aids	\$ -	\$ 14,275	\$ -	\$ -		
Page 20 - Line 257						
Department heads	\$ -	\$ 766	\$ -	\$ -		
Page 21 - Line 275						
Title I - Low Income	\$ -	\$ 489	\$ -	\$ -		
Page 23 - Line 385						
Tort immunity	\$ -	\$ -	\$ 1,331,594	\$ -		
Page 26 - Lines 32-34						
Payment of capital lease principal	<u>\$ 170,649</u>					

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**Single Audit Section**

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**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)**  
**DISTRICT/JOINT AGREEMENT**  
**Year Ending June 30, 2021**

DISTRICT/JOINT AGREEMENT NAME <b>Granite City Community Unit School District No. 9</b>	RCDT NUMBER <b>41-057-0090-26</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>065-023270</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)  <b>Ms. Stephanie M. Cann, Ed.S.</b>		NAME AND ADDRESS OF AUDIT FIRM  <b>12250 Weber Hill Road, Suite 315 Saint Louis, MO 63127</b>	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i>  <b>3200 Maryville Road Granite City, IL 62040</b>		E-MAIL ADDRESS: <a href="mailto:icjabouri@sicpa.com">icjabouri@sicpa.com</a>	
		NAME OF AUDIT SUPERVISOR <b>Jamie C. Jabouri, CPA</b>	
		CPA FIRM TELEPHONE NUMBER <b>314-849-4999</b>	FAX NUMBER <b>314-849-3486</b>

**THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE SINGLE AUDIT REPORT:**

- A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to ISBE (either with the audit or under separate cover).
- Financial Statements including footnotes (Title 2 CFR §200.510 (a))
- Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
- Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
- Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (Title 2 CFR §200.515 (b))
- Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
- Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
- Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
- Corrective Action Plan on LEA letterhead (Title 2 CFR §200.511 (c))

**THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:**

- A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
- A Copy of each Management Letter

**Granite City Community Unit School District No. 9**  
**41-057-0090-26**

**SINGLE AUDIT INFORMATION CHECKLIST**

The following checklist is **OPTIONAL**; it is not a required form for completion of Single Audit information. The purpose of the checklist is to assist in determining if appropriate information has been correctly completed within the Annual Financial Report (AFR). This is not a complete listing of all Single Audit requirements, but highlights some of the more common errors found during ISBE reviews.

**GENERAL INFORMATION**

1. **Signed and dated** copies of audit opinion letters have been included with audit package submitted to ISBE.
2. All opinion letters use the **most current audit language and formatting** as mandated in SAS 115/SAS 117 and other pronouncements.
3. **ALL** Single Audit forms within the AFR Excel workbook have been completed, where appropriate.  
 - For those forms that are not applicable, "N/A" or similar language has been indicated.
4. **ALL** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.  
 - Verify or reconcile on reconciliation worksheet.
6. The total value of non-cash **COMMODITIES** has been included within the AFR on the **INDIRECT COSTS** page (ICR Computation 29) on Line 11. It **should not** be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4299. Those accounts are specific cash programs, not non-cash assistance such as **COMMODITIES**.
7. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse <https://harvester.census.gov/facweb/Default.aspx>

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

8. All prior year's projects are included and reconciled to final FRIS report amounts.  
 - Including receipt/revenue and expenditure/disbursement amounts.
9. All current year's projects are included and reconciled to most recent FRIS report filed.  
 - Including receipt/revenue and expenditure/disbursement amounts.
10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, - discrepancies should be reported as Questioned Costs.
11. The total amount provided to subrecipients from each Federal program is included.
12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):  
 Project year runs from October 1 to September 30, so projects will cross fiscal years;  
 This means that audited year revenues will include funds from both the prior year and current year projects.
13. Each CNP project should be reported on a separate line (one line per project year per program).
14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
16. Exceptions should result in a finding with Questioned Costs.
17. The total value of non-cash **COMMODITIES** has been reported on the SEFA (CFDA 10.555).  
 - The value is determined from the following, **with each item on a separate line**:  
 \* **Non-Cash Commodities**: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)  
 Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated  
[Verify Non-Cash Commodities amount on ISBE web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx](https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx)  
 \* **Non-Cash Commodities**: Commodities information for non-cash items received through **Other Food Services**  
 Districts should track separately through year; no specific report available from ISBE  
 Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:  
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>  
 \* **Department of Defense Fresh Fruits and Vegetables** (District should track through year)  
 - **The two commodity programs should be reported on separate lines on the SEFA.**  
 Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:  
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>  
 \* Amounts verified for **Fresh Fruits and Vegetables cash** grant program (ISBE code 4240)  
 CFDA number: 10.582
18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).
19. Obligations and Encumbrances are included where appropriate.
20. **FINAL STATUS** amounts are calculated, where appropriate.
21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.
22. **All** programs tested (not just Type A programs) are indicated by either an \* or (M) on the SEFA.
23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA NOTES) have been completed.  
 Including, but not limited to:
24. Basis of Accounting
25. Name of Entity
26. Type of Financial Statements
27. Subrecipient information (Mark "N/A" if not applicable)  
 \* ARRA funds are listed separately from "regular" Federal awards

**SUMMARY OF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN**

28. Audit opinions expressed in opinion letters **match** opinions reported in Summary.
29. **All** Summary of Auditor Results questions have been answered.
30. All tested programs **and** amounts are listed.
31. Correct testing threshold has been entered. (Title 2 CFR §200.518)

**Findings have been filled out completely and correctly (if none, mark "N/A").**

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





Title III - Perkins	84,048			79,293			79,293			
Total U.S. Department of Education			1,580,610	6,680,085	2,253,826		8,298,192			
U.S. Department of Health and Human Services										
Passed through Illinois Dept. of Healthcare & Family Services										
and Region 1 Special Education District:										
Medicaid Cluster:										
Medicaid Administrative Outreach	93,778			155,703			155,703			
Subtotal Medicaid Cluster				155,703			155,703			
Total U.S. Department of Health and Human Services				155,703			155,703			
U.S. Department of Agriculture										
Passed through Illinois State Board of Education:										
Child Nutrition Cluster:										
Summer Food Service Program	10,559	2021-4225	-	1,859,392	-		1,859,392			
Summer Food Service Program	10,559	2020-4225	376,655	376,885	376,655		376,885			
COVID-19: CARES Summer Food Service	10,559	2020-4225	-	185,694	-		185,694			
Subtotal Assistance Listing 10.559			376,655	2,421,971	376,655		2,421,971			
NSLP Equipment Assistance Grant	10,579	2020-4260-28	-	31,456	-		31,456			
USDA Food Distribution	10,555		-	11,755	-		11,755			
Subtotal Child Nutrition Cluster			376,655	2,465,182	376,655		2,465,182			
Total U.S. Department of Agriculture			376,655	2,465,182	376,655		2,465,182			
TOTAL			1,957,265	9,300,970	2,630,481		10,919,077			

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

**Granite City Community Unit School District No. 9  
41-057-0090-26**

**RECONCILIATION OF FEDERAL REVENUES  
Year Ending June 30, 2021**

**Annual Financial Report to Schedule of Expenditures of Federal Awards**

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-9, Line 7	Account 4000	\$ 10,430,213
Flow-through Federal Revenues		
Revenues 10-15, Line 115	Account 2200	-
Value of Commodities		
ICR Computation 37, Line 11		11,755
Less: Medicaid Fee-for-Service Program		
Revenues 10-15, Line 266	Account 4992	(312,066)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 10,129,902</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

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<b>ADJUSTED AFR FEDERAL REVENUES</b>	<b>\$ 10,129,902</b>
--------------------------------------	----------------------

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 9,300,970

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

\$107,955 was received for E-Rate reimbursement. E-Rate funds are not federal programs subject to the Uniform Guidance.	\$ 107,955
---	------------

The following amounts were received for programs which had no expenditures for the year ended June 30, 2021 and were therefore excluded from the Schedule of Expenditures of Federal Awards:

2020-4331 Title I, School Improvement & Accountability	\$ 112,986
2020-4600 IDEA Preschool Flow Through	\$ 24,667
2020-4620 IDEA Part B Flow Through	\$ 522,817
2020-4932 Title II - Teacher Quality	\$ 60,507

<b>ADJUSTED SEFA FEDERAL REVENUE:</b>	<b>\$ 10,129,902</b>
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<b>DIFFERENCE:</b>	<b>\$ -</b>
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Granite City Community Unit School District No. 9  
41-057-0090-26  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)  
Year Ending June 30, 2021

**Note 1: Basis of Presentation<sup>5</sup>**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Granite City Community Unit No. 9 and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**Note 2: Indirect Facilities & Administration costs<sup>6</sup>**

Auditee elected to use 10% de minimis cost rate? \_\_\_\_\_ YES \_\_\_\_\_ X \_\_\_\_\_ NO

**Note 3: Subrecipients**

Of the federal expenditures presented in the schedule, the District provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal Assistance Listing	Amount Provided to Subrecipient
None		

**Note 4: Non-Cash Assistance**

The following amounts were expended in the form of non-cash assistance by the District and are included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (Assistance Listing 10.555)**:	\$11,755		
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$0	Total Non-Cash	\$11,755

**Note 5: Other Information**

Insurance coverage in effect paid with Federal funds during the fiscal year:

Property	\$0
Auto	\$0
General Liability	\$0
Workers Compensation	\$0
Loans/Loan Guarantees Outstanding at June 30:	\$0
District had Federal grants requiring matching expenditures	No
	(Yes/No)

**Note 6: Donated PPE (Unaudited)**

During the year ended June 30, 2021, the District did not receive any donated personal protective equipment.

\*\* The amount reported here should match the value reported for non-cash Commodities on the Indirect Cost Rate Computation page.

<sup>5</sup> This note is included to meet the Uniform Guidance requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule. (\$200.510 (b)(6))

<sup>6</sup> The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs. §200.510 (b)(6)

**Granite City Community Unit School District No. 9**  
**41-057-0090-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2021**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

Type of auditor's report issued: Adverse (because of regulatory basis)  
(Unmodified, Qualified, Adverse, Disclaimer)

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

Type of auditor's report issued on compliance for major programs: Qualified (for Title I)  
Unmodified (for Education Stabilization Fund)  
(Unmodified, Qualified, Adverse, Disclaimer<sup>7</sup>)

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

**IDENTIFICATION OF MAJOR PROGRAMS:<sup>8</sup>**

ASSISTANCE LISTING	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
84.010A	Title I	2,729,801
84.425D, 84.425C	Education Stabilization Fund	2,748,885
<b>Total Amount Tested as Major</b>		<b>\$5,478,686</b>

Total Federal Expenditures for 7/1/20-6/30/21 \$10,919,077

% tested as Major 50.18%

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

Auditee qualified as low-risk auditee?        YES   X   NO

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

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

<sup>9</sup> When the CFDA number is not available, include other identifying number, if applicable.

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

**Granite City Community Unit School District No. 9**  
**41-057-0090-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2021**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. FINDING NUMBER:<sup>11</sup>                      **2021- None**                      2. THIS FINDING IS:                       New                       Repeat from Prior Year?  
Year originally reported? \_\_\_\_\_

3. Criteria or specific requirement

4. Condition

5. Context<sup>12</sup>

6. Effect

7. Cause

8. Recommendation

9. Management's response<sup>13</sup>

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

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

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

**Granite City Community Unit School District No. 9**  
**41-057-0090-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2021**

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

1. FINDING NUMBER:<sup>14</sup> 2021- 001 2. THIS FINDING IS:  New  Repeat from Prior year?  
Year originally reported? 2020

3. Federal Program Name and Year: \_\_\_\_\_ Title I \_\_\_\_\_

4. Project No.: 2021-4300 5. Assistance Listing: 84.010A

6. Passed Through: Illinois State Board of Education

7. Federal Agency: U.S. Department of Education

**8. Criteria or specific requirement (including statutory, regulatory, or other citation)**

The Office of Management and Budget Compliance Supplement requires that an entity receiving Title I funds must serve eligible schools or attendance centers in rank order according to their percentage of poverty and that the entity must maintain records documenting compliance with this requirement.

**9. Condition<sup>15</sup>**

During the year ended June 30, 2021, the District could not provide adequate supporting documentation for the public and nonpublic enrollment and low income counts that were used to allocate Title I services to District buildings.

**10. Questioned Costs<sup>16</sup>**

Unknown

**11. Context<sup>17</sup>**

The District could not provide adequate supporting documentation for 100% of its Title I buildings.

**12. Effect**

Title I services may not have been allocated to buildings correctly.

**13. Cause**

Adequate procedures were not in place to ensure that required administrative responsibilities, including ensuring that all information used to calculate building eligibility, were being performed and reviewed for accuracy.

**14. Recommendation**

We recommend the District implement procedures to ensure that all necessary calculations are correctly computed and supported by appropriate supporting documentation. Monitoring procedures should also be implemented to require a review of this information prior to its submission.

**15. Management's response<sup>18</sup>**

The District will implement additional controls in order to ensure that all necessary calculations are correctly computed and supported by appropriate supporting documentation.

<sup>14</sup> See footnote 11.

<sup>15</sup> Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).

<sup>16</sup> Identify questioned costs as required by §200.516 (a)(3 - 4).

<sup>17</sup> See footnote 12.

<sup>18</sup> To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

**GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 09**

3200 Maryville Rd.  
 Granite City, Illinois 62040  
 Phone: (618) 451-5800

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

<b><u>Finding Number</u></b>	<b><u>Condition</u></b>	<b><u>Current Status<sup>20</sup></u></b>
2020-001	During the year ended June 30, 2020, the District used the average daily attendance calculation as support for the public low-income count. This count is a portion of the formula which is used to allocate Title I services to District buildings. The District should have used a discrete headcount of low-income students in this calculation rather than the average daily attendance calculation.	See current year finding #2021-001.





**INDEPENDENT AUDITORS' 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 Members of the Board of Education  
Granite City Community Unit  
School District No. 9

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 the Granite City Community Unit School District No. 9 (the "District"), which are listed in the table of contents as of and for the fiscal year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated October 8, 2021.

In our report, because the District prepared its financial statements using accounting practices prescribed or permitted and the financial reporting provisions prescribed or permitted by the Illinois State Board of Education, our opinion stated that the financial statements were not presented fairly in conformity with accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated, except for the fact that we did not audit the general fixed assets account group and the effects of the omitted disclosures required by Governmental Accounting Standards Board Statement 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*, in accordance with the accounting practices prescribed or permitted and the financial reporting provisions prescribed or permitted by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing the 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in

internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

We noted other matters involving the internal control over financial reporting which we have reported to management in a separate letter dated October 8, 2021.

### **Compliance and Other Matters**

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

We noted certain matters that we have reported to management in a separate letter dated October 8, 2021.

### **Purpose of this Report**

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

  
SCHOWALTER & JABOURI, P.C.

St. Louis, Missouri  
October 8, 2021



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Members of the Board of Education  
Granite City Community Unit  
School District No. 9

**Report on Compliance for Each Major Federal Program**

We have audited Granite City Community Unit School District No. 9's (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the fiscal year ended June 30, 2021. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our qualified and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination on the District's compliance.

### ***Basis for Qualified Opinion on the Title I Program***

As described in the accompanying schedule of findings and questioned costs, the District did not comply with requirements regarding Assistance Listing 84.010 Title I program as described in finding number 2021-001 for Eligibility. Compliance with such requirements is necessary, in our opinion, for the District to comply with the requirements applicable to that program.

### ***Qualified Opinion on the Title I Program***

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Title I Program for the fiscal year ended June 30, 2021.

### ***Unmodified Opinion on the Education Stabilization Fund***

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Education Stabilization Fund for the fiscal year ended June 30, 2021.

### ***Other Matters***

The District's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control over Compliance**

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility

that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-001 to be a significant deficiency.

The District's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Schwartz + Jabouri, P.C.*  
SCHOWALTER & JABOURI, P.C.

St. Louis, Missouri  
October 8, 2021