
***EDWARDSVILLE COMMUNITY UNIT
SCHOOL DISTRICT NO. 7
Edwardsville, Illinois***

***ILLINOIS STATE BOARD OF EDUCATION (ISBE 50-35)
FINANCIAL STATEMENTS, AND
INDEPENDENT AUDITORS' REPORTS
AND SUPPLEMENTARY INFORMATION***

JUNE 30, 2021

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

☒ School District
☐ Joint Agreement

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

**Illinois School District/Joint Agreement
 Annual Financial Report *
 June 30, 2021**

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>	<u>Accounting Basis:</u> ☐ CASH ☒ ACCRUAL	<u>Certified Public Accountant Information</u>			
School District/Joint Agreement Number: 41-057-0070-26		Name of Auditing Firm: Schowalter & Jabouri, P.C.			
County Name: Madison		Name of Audit Manager: Jamie C. Jabouri			
Name of School District/Joint Agreement: Edwardsville CUSD No. 7		Address: 12250 Weber Hill Road Suite 315			
Address: 708 St. Louis Street	<u>Filing Status:</u> <u>Submit electronic AFR directly to ISBE</u> Click on the Link to Submit: Send ISBE a File 0	City: St. Louis	State: MO	Zip Code: 63127	
City: Edwardsville		Phone Number: 314 849-4999	Fax Number: 314 849-3486		
Email Address: dcourtney@ecusd7.org		IL License Number (9 digit): 065-041624		Expiration Date: 12/31/2021	
Zip Code: 62025		Email Address: icjabouri@sicpa.com			
<u>Annual Financial Report</u> Type of Auditor's Report Issued: ☐ Qualified ☐ Adverse ☐ Disclaimer ☒ Unqualified	Annual Financial Report Questions 217-785-8779 or finance1@isbe.net Single Audit Questions 217-782-5630 or GATA@isbe.net Single Audit and GATA Information	ISBE Use Only			
☐ Reviewed by District Superintendent/Administrator	☐ Reviewed by Township Treasurer (Cook County only) Name of Township: _____				
District Superintendent/Administrator Name (Type or Print): Dr. M. Patrick Shelton	Township Treasurer Name (type or print)	Regional Superintendent/Cook ISC Name (Type or Print):			
Email Address: pskelton@ecusd7.org	Email Address:	Email Address:			
Telephone: 618-656-1182	Fax Number: 618-692-7423	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-version1)

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
Edwardsville Community Unit
School District No. 7

We have audited the accompanying financial statements of the Edwardsville Community Unit School District No. 7 (the "District") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions prescribed by the Illinois State Board of Education, as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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 opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities and fund balance of the District as of June 30, 2021, and the revenues and expenditures and changes in fund balance for the year then ended, in accordance with the financial reporting provisions prescribed 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 14 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.

Basis of Accounting

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

Restriction on Use

This report is intended solely for the information and use of the Finance Committee, Board of Education, management of the District, and the Illinois State Board of Education and is not intended to be and should not be used by anyone other than these specified parties.

Other Matters

Other Information

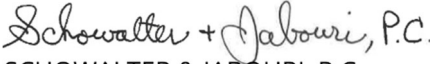
Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The information provided on pages 2 through 4, supplementary schedules on pages 25 through 31, statistical section on pages 32 through 34 and 36, the report on current year contracts for indirect cost rate computation on page 35, 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 financial statements of the District. Such information, except for the average daily attendance figure, included in the computation of operating expense per pupil on page 33, the per capita tuition charges on page 34, and the report on shared services on page 37, is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. This information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing

standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

The information on pages 27, 28 and 30 is propagated from information in the audited financial statements, but we take no responsibility for the accuracy of those calculations.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 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
September 20, 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.

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 **6/30/2021**

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
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	100,412		490,683	290,911		\$882,006
Total						\$882,006

- 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:

Schowalter & 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.

Schowalter & Jabouri, P.C.

SCHOWALTER & JABOURI, P.C.

Signature

09/20/2021

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	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year 2020 Equalized Assessed Valuation (EAV): 1,599,011,576												
8													
9	Educational Operations & Maintenance Transportation Combined Total Working Cash												
10	Rate(s): 0.027811 + 0.005000 + 0.002000 = 0.034810 0.000500												
11													
12													
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".												
14	B. Results of Operations *												
15													
16	Receipts/Revenues Disbursements/ Expenditures Excess/ (Deficiency) Fund Balance												
17	79,671,247 69,294,632 10,376,615 21,144,719												
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	C. Short-Term Debt **												
22													
23	CPPRT Notes TAWs TANs TO/EMP. Orders EBF/GSA Certificates												
24	0 + 0 + 0 + 0 + 0												
25	Other Total												
26	0 = 0												
27	** The numbers shown are the sum of entries on page 26.												
28													
29	D. Long-Term Debt												
30	Check the applicable box for long-term debt allowance by type of district.												
31													
32	☐ a. 6.9% for elementary and high school districts, 220,663,597												
33	☒ b. 13.8% for unit districts.												
34													
35	Long-Term Debt Outstanding:												
36													
37	c. Long-Term Debt (Principal only) Acct												
38	Outstanding:..... 511 70,433,889												
39													
40													
41	E. Material Impact on Financial Position												
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	☐ Pending Litigation												
46	☐ Material Decrease in EAV												
47	☐ Material Increase/Decrease in Enrollment												
48	☐ Adverse Arbitration Ruling												
49	☐ Passage of Referendum												
50	☐ Taxes Filed Under Protest												
51	☐ Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
52	☐ Other Ongoing Concerns (Describe & Itemize)												
53													
54	Comments:												
55													
56													
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ESTIMATED FINANCIAL PROFILE SUMMARY
 (Go to the following website for reference to the Financial Profile)
<https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

District Name: Edwardsville CUSD No. 7
District Code: 41-057-0070-26
County Name: Madison

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	21,144,719.00	0.266	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	79,478,479.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	(192,768.00)			
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	69,294,632.00	0.872	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	79,478,479.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	(192,768.00)			
Possible Adjustment:			0	Value	1.40
3. Days Cash on Hand:		Total	Days	Score	3
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	27,942,107.00	145.16	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	192,485.09		Value	0.30
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	47,312,354.02		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	3
Long-Term Debt Outstanding (P3, Cell H38)		70,433,889.00	68.08	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		220,663,597.49		Value	0.30

Total Profile Score: 3.80 *

Estimated 2022 Financial Profile Designation: RECOGNITION

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

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		16,568,684	7,088,253	690,193	2,059,924	830,790	488,154	2,225,246	682,366	1,037,664
5	Investments	120									
6	Taxes Receivable	130	41,944,924	7,541,068	12,569,447	3,016,427	1,713,331		754,105	1,944,086	754,105
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160	1,133,548			781,594					
10	Inventory	170	187,655	11,805							
11	Prepaid Items	180	8,731								
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		59,843,542	14,641,126	13,259,640	5,857,945	2,544,121	488,154	2,979,351	2,626,452	1,791,769
14	CAPITAL ASSETS (200)										
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	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	200,959	438,211		168,713					
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	4,952,289								
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490	44,484,449	7,955,083	13,259,531	3,182,033	1,807,394		795,508	2,050,820	795,508
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		49,637,697	8,393,294	13,259,531	3,350,746	1,807,394	0	795,508	2,050,820	795,508
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	4,196,386	1,388,867				326,616			
39	Unreserved Fund Balance	730	6,009,459	4,858,965	109	2,507,199	736,727	161,538	2,183,843	575,632	996,261
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		59,843,542	14,641,126	13,259,640	5,857,945	2,544,121	488,154	2,979,351	2,626,452	1,791,769
42	ASSETS /LIABILITIES for Student Activity Funds										
43	CURRENT ASSETS (100) for Student Activity Funds										
44	Student Activity Fund Cash and Investments	126	884,636								
45	Total Student Activity Current Assets For Student Activity Funds		884,636								
46	CURRENT LIABILITIES (400) For Student Activity Funds										
47	Total Current Liabilities For Student Activity Funds		0								
48	Reserved Student Activity Fund Balance For Student Activity Funds	715	884,636								
49	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		884,636								
50	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
51	Total Long-Term Liabilities District with Student Activity Funds										
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		60,728,178	14,641,126	13,259,640	5,857,945	2,544,121	488,154	2,979,351	2,626,452	1,791,769
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		49,637,697	8,393,294	13,259,531	3,350,746	1,807,394	0	795,508	2,050,820	795,508
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	5,081,022	1,388,867	0	0	0	326,616	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	6,009,459	4,858,965	109	2,507,199	736,727	161,538	2,183,843	575,632	996,261
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		60,728,178	14,641,126	13,259,640	5,857,945	2,544,121	488,154	2,979,351	2,626,452	1,791,769

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			Account Groups	
2	(Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹				
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	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		5,706,903	
17	Building & Building Improvements	230		143,027,776	
18	Site Improvements & Infrastructure	240		14,153,123	
19	Capitalized Equipment	250		14,387,096	
20	Construction in Progress	260		429,514	
21	Amount Available in Debt Service Funds	340			109
22	Amount to be Provided for Payment on Long-Term Debt	350			70,433,780
23	Total Capital Assets			177,704,412	70,433,889
24	CURRENT LIABILITIES (400)				
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	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			70,433,889
37	Total Long-Term Liabilities				70,433,889
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			177,704,412	
41	Total Liabilities and Fund Balance		0	177,704,412	70,433,889
42					
43	ASSETS /LIABILITIES for Student Activity Funds				
44	CURRENT ASSETS (100) for Student Activity Funds				
45	Student Activity Fund Cash and Investments	126			
46	Total Student Activity Current Assets For Student Activity Funds				
47	CURRENT LIABILITIES (400) For Student Activity Funds				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
51					
52	Total ASSETS /LIABILITIES District with Student Activity Funds				
53	Total Current Assets District with Student Activity Funds		0		
54	Total Capital Assets District with Student Activity Funds			177,704,412	70,433,889
55	CURRENT LIABILITIES (400) District with Student Activity Funds				
56	Total Current Liabilities District with Student Activity Funds		0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
58	Total Long-Term Liabilities District with Student Activity Funds				70,433,889
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			177,704,412	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	177,704,412	70,433,889

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2											
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	47,614,739	7,612,578	12,440,320	3,018,834	1,897,094	64,524	755,906	2,046,731	754,786
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	10,549,040	50,000	0	3,157,053	0	0	0	0	0
7	FEDERAL SOURCES	4000	6,913,097	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		65,076,876	7,662,578	12,440,320	6,175,887	1,897,094	64,524	755,906	2,046,731	754,786
9	Receipts/Revenues for "On Behalf" Payments ²	3998	28,827,204								
10	Total Receipts/Revenues		93,904,080	7,662,578	12,440,320	6,175,887	1,897,094	64,524	755,906	2,046,731	754,786
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	39,041,930				597,719			0	
13	Support Services	2000	18,204,038	6,295,976		4,849,139	1,239,032	0		2,274,182	640,143
14	Community Services	3000	885,103	0		0	114,935			0	
15	Payments to Other Districts & Governmental Units	4000	18,446	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	12,693,402	0	0			0	0
17	Total Direct Disbursements/Expenditures		58,149,517	6,295,976	12,693,402	4,849,139	1,951,686	0		2,274,182	640,143
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	28,827,204	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		86,976,721	6,295,976	12,693,402	4,849,139	1,951,686	0		2,274,182	640,143
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		6,927,359	1,366,602	(253,082)	1,326,748	(54,592)	64,524	755,906	(227,451)	114,643
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	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 ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210			11,230,000						
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300									
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			147,704						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			23,514						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			21,550						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		0	0	11,422,768	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										

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

	A	B	C	D	E	F	G	H	I	J	K
1			(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
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	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 ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	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	147,704								
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	23,514								
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	21,550								
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			11,169,683						
76	Total Other Uses of Funds		192,768	0	11,169,683	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		(192,768)	0	253,085	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		6,734,591	1,366,602	3	1,326,748	(54,592)	64,524	755,906	(227,451)	114,643
79	Fund Balances without Student Activity Funds - July 1, 2020		3,471,254	4,881,230	106	1,180,451	791,319	423,630	1,427,937	803,083	881,618
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2021		10,205,845	6,247,832	109	2,507,199	736,727	488,154	2,183,843	575,632	996,261

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2											
84											
85	Student Activity Fund Balance - July 1, 2020		867,998								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	468,502								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	451,864								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		16,638								
91	Student Activity Fund Balance - June 30, 2021		884,636								
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	48,083,241	7,612,578	12,440,320	3,018,834	1,897,094	64,524	755,906	2,046,731	754,786
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	10,549,040	50,000	0	3,157,053	0	0	0	0	0
97	FEDERAL SOURCES	4000	6,913,097	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		65,545,378	7,662,578	12,440,320	6,175,887	1,897,094	64,524	755,906	2,046,731	754,786
99	Receipts/Revenues for "On Behalf" Payments ²	3998	28,827,204	0	0	0	0	0		0	0
100	Total Receipts/Revenues		94,372,582	7,662,578	12,440,320	6,175,887	1,897,094	64,524	755,906	2,046,731	754,786
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	39,493,794				597,719				
103	Support Services	2000	18,204,038	6,295,976		4,849,139	1,239,032	0		2,274,182	640,143
104	Community Services	3000	885,103	0		0	114,935				
105	Payments to Other Districts & Governmental Units	4000	18,446	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	12,693,402	0	0			0	0
107	Total Direct Disbursements/Expenditures		58,601,381	6,295,976	12,693,402	4,849,139	1,951,686	0		2,274,182	640,143
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	28,827,204	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		87,428,585	6,295,976	12,693,402	4,849,139	1,951,686	0		2,274,182	640,143
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		6,943,997	1,366,602	(253,082)	1,326,748	(54,592)	64,524	755,906	(227,451)	114,643
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	11,422,768	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		192,768	0	11,169,683	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		(192,768)	0	253,085	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2021		11,090,481	6,247,832	109	2,507,199	736,727	488,154	2,183,843	575,632	996,261

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		41,445,163	7,535,445	12,435,391	3,014,192	654,054		753,531	2,045,106	753,531
6	Leasing Purposes Levy ⁸	1130									
7	Special Education Purposes Levy	1140	602,838								
8	FICA/Medicare Only Purposes Levies	1150					1,112,251				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		42,048,001	7,535,445	12,435,391	3,014,192	1,766,305	0	753,531	2,045,106	753,531
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	8,392	1,504	2,482	602	352		150	408	150
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	1,471,814				129,109				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		1,480,206	1,504	2,482	602	129,461	0	150	408	150
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	164,729								
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	90,865								
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		255,594								
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**

	A	B	C	D	E	F	G	H	I	J	K
1			(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									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	22,689	8,627	2,447	3,277	1,328	511	2,225	1,217	1,105
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		22,689	8,627	2,447	3,277	1,328	511	2,225	1,217	1,105
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	51,185								
70	Sales to Pupils - Breakfast	1612	8,863								
71	Sales to Pupils - A la Carte	1613	1,771								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	5,682								
74	Other Food Service (Describe & Itemize)	1690	75,817								
75	Total Food Service		143,318								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711									
78	Admissions - Other (Describe & Itemize)	1719	1,576								
79	Fees	1720	248,440								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Funds Revenues	1799	468,502								
83	Total District/School Activity Income (without Student Activity Funds)		250,016	0							
84	Total District/School Activity Income (with Student Activity Funds)		718,518								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	484,841								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819	1,938								
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890									
95	Total Textbook Income		486,779								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	4,050	15,150							
98	Contributions and Donations from Private Sources	1920	11,302								
99	Impact Fees from Municipal or County Governments	1930						64,013			
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950									
102	Payments of Surplus Moneys from TIF Districts	1960	1,847,981								
103	Drivers' Education Fees	1970	132,375								

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

	A	B	C	D	E	F	G	H	I	J	K
1			(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
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									
108	Other Local Fees (Describe & Itemize)	1993	872,167								
109	Other Local Revenues (Describe & Itemize)	1999	60,261	51,852		763					
110	Total Other Revenue from Local Sources		2,928,136	67,002	0	763	0	64,013	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	47,614,739	7,612,578	12,440,320	3,018,834	1,897,094	64,524	755,906	2,046,731	754,786
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	48,083,241								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	9,053,363								
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		9,053,363	0	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	398,141								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	181,713			21,211					
131	Special Education - Orphanage - Summer Individual	3130	7,863								
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		587,717	0		21,211					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	30,990								
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235	9,661								
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		40,651	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0				0				

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

	A	B	C	D	E	F	G	H	I	J	K
1			(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
148	State Free Lunch & Breakfast	3360	3,800								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	81,285								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				1,960,472					
155	Transportation - Special Education	3510				1,175,370					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		3,135,842	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	514,059								
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	268,165	50,000							
171	Total Restricted Grants-In-Aid		1,495,677	50,000	0	3,157,053	0	0	0	0	0
172	Total Receipts from State Sources	3000	10,549,040	50,000	0	3,157,053	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
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	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
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**

	A	B	C	D	E	F	G	H	I	J	K
1			(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
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	34,989								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	10,349								
196	Summer Food Service Program	4225	1,814,209								
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299	135,268								
200	Total Food Service		1,994,815				0				
201	TITLE I										
202	Title I - Low Income	4300	380,772								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	Total Title I		380,772	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	53,532								
209	Title IV - 21st Century Comm Learning Centers	4421									
210	Title IV - Other (Describe & Itemize)	4499									
211	Total Title IV		53,532	0		0	0				
212	FEDERAL - SPECIAL EDUCATION										
213	Fed - Spec Education - Preschool Flow-Through	4600	32,478								
214	Fed - Spec Education - Preschool Discretionary	4605									
215	Fed - Spec Education - IDEA - Flow Through	4620	1,295,695								
216	Fed - Spec Education - IDEA - Room & Board	4625	188,610								
217	Fed - Spec Education - IDEA - Discretionary	4630									
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
219	Total Federal - Special Education		1,516,783	0		0	0				
220	CTE - PERKINS										
221	CTE - Perkins - Title III E - Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799	729								
223	Total CTE - Perkins		729	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**

	A	B	C	D	E	F	G	H	I	J	K
1			(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
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	Total Stimulus Programs		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									
259	McKinney Education for Homeless Children	4920	550								
260	Title II - Eisenhower Professional Development Formula	4930									
261	Title II - Teacher Quality	4932	144,906								
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	124,632								
266	Medicaid Matching Funds - Fee-for-Service Program	4992	147,487								
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	2,548,891								
268	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		6,913,097	0	0	0	0	0		0	0
269	Total Receipts/Revenues from Federal Sources	4000	6,913,097	0	0	0	0	0	0	0	0
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		65,076,876	7,662,578	12,440,320	6,175,887	1,897,094	64,524	755,906	2,046,731	754,786
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		65,545,378	7,662,578	12,440,320	6,175,887	1,897,094	64,524	755,906	2,046,731	754,786

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	19,698,995	5,363,412	218,950	623,043	0	0	1,938,941	123,673	27,967,014	29,404,358
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	534,667	105,766	3,242	6,687	0	0	0	0	650,362	665,252
8	Special Education Programs (Functions 1200-1220)	1200	4,862,672	985,605	118,946	59,778	0	0	67,742	1,141	6,095,884	6,408,190
9	Special Education Programs Pre-K	1225	100,281	16,060	509	254					117,104	133,404
10	Remedial and Supplemental Programs K-12	1250			116,165	5,305					121,470	135,300
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	834,855	202,861	4,337	5,733			5,495		1,053,281	1,146,210
14	Interscholastic Programs	1500	1,118,618	152,450	80,677	84,297		16,228	22,679		1,474,949	1,519,389
15	Summer School Programs	1600	90,420	10,433		4,886					105,739	35,000
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	241,046	45,790		15,315					302,151	270,507
18	Bilingual Programs	1800	119,636	32,077	395	519					152,627	154,421
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912						657,803			657,803	1,000,000
23	Special Education Programs Pre-K - Tuition	1913						28,311			28,311	45,000
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917						315,235			315,235	317,735
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progm - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						451,864			451,864	950,000
34	Total Instruction ¹⁰ (Without Student Activity Funds)	1000	27,601,190	6,914,454	543,221	805,817	0	1,017,577	2,034,857	124,814	39,041,930	41,234,766
35	Total Instruction ¹⁰ (With Student Activity Funds)	1000	27,601,190	6,914,454	543,221	805,817	0	1,469,441	2,034,857	124,814	39,493,794	42,184,766
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	747,114	185,575	381	5,294					938,364	956,414
39	Guidance Services	2120	489,178	125,322		22,358					636,858	629,204
40	Health Services	2130	985,905	225,551	4,863	24,429					1,240,748	1,299,740
41	Psychological Services	2140	545,658	134,083	1,124	12,115					692,980	716,589
42	Speech Pathology & Audiology Services	2150	755,443	197,011	10,957	5,047			960		969,418	987,275
43	Other Support Services - Pupils (Describe & Itemize)	2190									0	
44	Total Support Services - Pupils	2100	3,523,298	867,542	17,325	69,243	0	0	960	0	4,478,368	4,589,222
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	302,247	78,230	74,397	6,659					461,533	595,867
47	Educational Media Services	2220	131,034	25,807	356,768	108,482	110,840		1,204		734,135	749,644
48	Assessment & Testing	2230	12,614	1,160	36,615	8,100					58,489	90,210
49	Total Support Services - Instructional Staff	2200	445,895	105,197	467,780	123,241	110,840	0	1,204	0	1,254,157	1,435,721
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310			465,365	5,437		12,571			483,373	432,000
52	Executive Administration Services	2320	263,196	75,217	5,749	234		1,225			345,621	349,414
53	Special Area Administration Services	2330	421,043	109,101	11,010	2,612			4,533		548,299	588,579
54	Tort Immunity Services	2361, 2365									0	
55	Total Support Services - General Administration	2300	684,239	184,318	482,124	8,283	0	13,796	4,533	0	1,377,293	1,369,993
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	2,710,417	711,912	12,514	3,951				17,760	3,456,554	3,445,545
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	Total Support Services - School Administration	2400	2,710,417	711,912	12,514	3,951	0	0	0	17,760	3,456,554	3,445,545

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	150,296	16,575	15,773	37,653		2,649			222,946	238,415
62	Fiscal Services	2520	306,104	77,822							383,926	390,520
63	Operation & Maintenance of Plant Services	2540	2,055,012	525,534	33,400	188,646	31,811		22,081	9,114	2,865,598	3,131,731
64	Pupil Transportation Services	2550			33,658						33,658	50,300
65	Food Services	2560	976,319	239,537	1,031,749	26,636				315	2,274,556	2,491,139
66	Internal Services	2570									0	
67	Total Support Services - Business	2500	3,487,731	859,468	1,114,580	252,935	31,811	2,649	22,081	9,429	5,780,684	6,302,105
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630	589,298	134,520	216,271	130,005	230,076		121,080		1,421,250	4,076,618
72	Staff Services	2640	298,387	89,833	29,715	3,213		525			421,673	456,490
73	Data Processing Services	2660									0	
74	Total Support Services - Central	2600	887,685	224,353	245,986	133,218	230,076	525	121,080	0	1,842,923	4,533,108
75	Other Support Services (Describe & Itemize)	2900			9,074			4,985			14,059	20,000
76	Total Support Services	2000	11,739,265	2,952,790	2,349,383	590,871	372,727	21,955	149,858	27,189	18,204,038	21,695,694
77	COMMUNITY SERVICES (ED)	3000	746,631	64,003	52,827	14,843			6,799		885,103	911,767
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110									0	
81	Payments for Special Education Programs	4120			18,446						18,446	79,000
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	65,660
86	Total Payments to Other Govt Units (In-State)	4100			18,446			0			18,446	144,660
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220									0	
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	Total Payments to Other Govt Units -Tuition (In State)	4200						0			0	0
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	Total Payments to Other Govt Units	4000			18,446			0			18,446	144,660
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		40,087,086	9,931,247	2,963,877	1,411,531	372,727	1,039,532	2,191,514	152,003	58,149,517	63,986,887

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		40,087,086	9,931,247	2,963,877	1,411,531	372,727	1,491,396	2,191,514	152,003	58,601,381	64,936,887
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										6,927,359	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										6,943,997	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530									0	
128	Operation & Maintenance of Plant Services	2540	783,547	170,716	921,113	2,339,683	2,048,138		32,779		6,295,976	8,442,274
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	783,547	170,716	921,113	2,339,683	2,048,138	0	32,779	0	6,295,976	8,442,274
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	783,547	170,716	921,113	2,339,683	2,048,138	0	32,779	0	6,295,976	8,442,274
134	COMMUNITY SERVICES (O&M)	3000									0	
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		783,547	170,716	921,113	2,339,683	2,048,138	0	32,779	0	6,295,976	8,442,274
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										1,366,602	

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
157												
158	30 - DEBT SERVICES (DS)											
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	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						1,279,574			1,279,574	1,521,664
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						11,157,704			11,157,704	11,157,704
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400			256,124						256,124	255,624
176	Total Debt Services	5000			256,124			12,437,278			12,693,402	12,934,992
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				256,124			12,437,278			12,693,402	12,934,992
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(253,082)	
180												
181	40 - TRANSPORTATION FUND (TR)											
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	39,298	17,458	4,554,317	238,066					4,849,139	5,326,005
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	39,298	17,458	4,554,317	238,066	0	0	0	0	4,849,139	5,326,005
189	COMMUNITY SERVICES (TR)	3000									0	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									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	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		39,298	17,458	4,554,317	238,066	0	0	0	0	4,849,139	5,326,005
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,326,748	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		277,626							277,626	282,700
220	Pre-K Programs	1125		26,183							26,183	36,050
221	Special Education Programs (Functions 1200-1220)	1200		215,894							215,894	267,050
222	Special Education Programs - Pre-K	1225		6,242							6,242	5,600
223	Remedial and Supplemental Programs - K-12	1250									0	
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400		11,694							11,694	12,100
227	Interscholastic Programs	1500		53,732							53,732	50,100
228	Summer School Programs	1600		1,311							1,311	950
229	Gifted Programs	1650		173							173	
230	Driver's Education Programs	1700		3,417							3,417	3,400
231	Bilingual Programs	1800		1,447							1,447	1,600
232	Truants' Alternative & Optional Programs	1900									0	
233	Total Instruction	1000		597,719							597,719	659,550
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		22,660							22,660	22,700
237	Guidance Services	2120		6,924							6,924	7,200
238	Health Services	2130		76,046							76,046	75,600
239	Psychological Services	2140		8,351							8,351	8,575
240	Speech Pathology & Audiology Services	2150		10,572							10,572	10,550
241	Other Support Services - Pupils (Describe & Itemize)	2190		39,811							39,811	48,300
242	Total Support Services - Pupils	2100		164,364							164,364	172,925
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		13,737							13,737	15,600
245	Educational Media Services	2220		20,511							20,511	21,700
246	Assessment & Testing	2230		209							209	150
247	Total Support Services - Instructional Staff	2200		34,457							34,457	37,450
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310									0	
250	Executive Administration Services	2320		19,103							19,103	19,250
251	Special Area Administration Services	2330		27,739							27,739	27,350
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	Total Support Services - General Administration	2300		46,842							46,842	46,600
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		155,212							155,212	155,600
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	Total Support Services - School Administration	2400		155,212							155,212	155,600
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		23,559							23,559	24,450
261	Fiscal Services	2520		48,540							48,540	49,500
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		510,510							510,510	505,350
264	Pupil Transportation Services	2550		6,193							6,193	6,250
265	Food Services	2560		151,068							151,068	183,150
266	Internal Services	2570									0	
267	Total Support Services - Business	2500		739,870							739,870	768,700

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630		81,368							81,368	82,000
272	Staff Services	2640		16,919							16,919	16,850
273	Data Processing Services	2660									0	
274	Total Support Services - Central	2600		98,287							98,287	98,850
275	Other Support Services (Describe & Itemize)	2900									0	
276	Total Support Services	2000		1,239,032							1,239,032	1,280,125
277	COMMUNITY SERVICES (MR/SS)	3000		114,935							114,935	121,100
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	Total Debt Services - Interest	5000						0			0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			1,951,686				0			1,951,686	2,060,775
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(54,592)	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530									0	
299	Other Support Services (Describe & Itemize)	2900									0	
300	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										64,524	
311												
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) 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
2												
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190	310,569	33,645	18,480						362,694	420,348
353	Total Support Services - Pupil	2100	310,569	33,645	18,480	0	0	0	0	0	362,694	420,348
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310									0	
361	Executive Administration Services	2320									0	
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365									0	
365	Total Support Services - General Administration	2300	0	0	0	0	0	0	0	0	0	0
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Operation & Maintenance of Plant Services	2540	417,696		533,324	20,777					971,797	1,011,300
374	Pupil Transportation Services	2550									0	
375	Food Services	2560									0	
376	Internal Services	2570									0	
377	Total Support Services - Business	2500	417,696	0	533,324	20,777	0	0	0	0	971,797	1,011,300
378	Support Services - Central	2600										
379	Direction of Central Support Services	2610									0	
380	Planning, Research, Development & Evaluation Services	2620									0	
381	Information Services	2630									0	
382	Staff Services	2640									0	
383	Data Processing Services	2660									0	
384	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
1												
2												
385	Other Support Services (Describe & Itemize)	2900			926,044	13,647					939,691	950,893
386	Total Support Services	2000	728,265	33,645	1,477,848	34,424	0	0	0	0	2,274,182	2,382,541
387	COMMUNITY SERVICES (TF)	3000									0	
388	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
389	Payments to Other Dist & Govt Units (In-State)											
390	Payments for Regular Programs	4110									0	
391	Payments for Special Education Programs	4120									0	
392	Payments for Adult/Continuing Education Programs	4130									0	
393	Payments for CTE Programs	4140									0	
394	Payments for Community College Programs	4170									0	
395	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
396	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
397	Payments for Regular Programs - Tuition	4210									0	
398	Payments for Special Education Programs - Tuition	4220									0	
399	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
400	Payments for CTE Programs - Tuition	4240									0	
401	Payments for Community College Programs - Tuition	4270									0	
402	Payments for Other Programs - Tuition	4280									0	
403	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
404	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
405	Payments for Regular Programs - Transfers	4310									0	
406	Payments for Special Education Programs - Transfers	4320									0	
407	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
408	Payments for CTE Programs - Transfers	4340									0	
409	Payments for Community College Program - Transfers	4370									0	
410	Payments for Other Programs - Transfers	4380									0	
411	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	
412	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
413	Payments to Other Dist & Govt Units (Out of State)	4400									0	
414	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
415	DEBT SERVICES (TF)	5000										
416	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
417	Tax Anticipation Warrants	5110									0	
418	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
419	Other Interest or Short-Term Debt	5150									0	
420	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
421	PROVISIONS FOR CONTINGENCIES (TF)	6000										
422	Total Disbursements/Expenditures		728,265	33,645	1,477,848	34,424	0	0	0	0	2,274,182	2,382,541
423	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(227,451)	
425	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
426	SUPPORT SERVICES (FP&S)	2000										
427	SUPPORT SERVICES - BUSINESS											
428	Facilities Acquisition & Construction Services	2530					640,143				640,143	800,000
429	Operation & Maintenance of Plant Services	2540									0	
430	Total Support Services - Business	2500	0	0	0	0	640,143	0	0	0	640,143	800,000
431	Other Support Services (Describe & Itemize)	2900									0	
432	Total Support Services	2000	0	0	0	0	640,143	0	0	0	640,143	800,000
433	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
434	Payments to Regular Programs	4110									0	
435	Payments to Special Education Programs	4120									0	
436	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
437	Total Payments to Other Govt Units	4000						0			0	0
438	DEBT SERVICES (FP&S)	5000										
439	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
440	Tax Anticipation Warrants	5110									0	
441	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
442	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
443	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) 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
2												
444	Debt Service - Payments of Principal on Long-Term Debt ¹⁵	5300									0	
445	(Lease/Purchase Principal Retired)										0	
445	Total Debt Service	5000						0			0	0
446	PROVISION FOR CONTINGENCIES (FP&S)	6000										
447	Total Disbursements/Expenditures		0	0	0	0	640,143	0	0	0	640,143	800,000
448	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										114,643	

EDWARDSVILLE COMMUNITY UNIT SCHOOL DISTRICT NO. 7

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Edwardsville Community Unit School District No. 7 (the "District") conform to the regulatory provisions prescribed by the Illinois State Board of Education ("ISBE") on the modified accrual basis of accounting. Set forth below are descriptions of the more significant accounting policies followed by the District for financial reporting purposes.

- A. Reporting Entity - The District defines its reporting entity in accordance with GASB Statement No. 61. The criteria used in determining the scope of the entity for financial reporting purposes includes fiscal dependency and the presence of a financial benefit or burden relationship. The financial statements of the District consist only of the funds of the District as no such relationship exists with any other entities. In addition, the District is not aware of any entity which would result in the District being considered a component unit of the entity. The District is, however, associated with other organizations which include various Parent Teacher Organizations (PTO's), booster clubs, a foundation, etc. Under governmental standards for defining the financial reporting entity, these organizations may be considered to be part of the reporting entity of the District. However, the balances and activities of such organizations have not been included in these financial statements due to the overall immateriality to the District.

- B. Basis of Accounting - Basis of accounting refers to the period in which revenues and expenditures are recognized in the accounts and reported in the financial statements.

The modified accrual basis of accounting is used by all governmental and fiduciary fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Property and other taxes are considered "measurable and available" when in the hands of the intermediary collecting governments and expected to be collected within 60 days. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due.

- 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 that comprise its assets, liabilities, fund equity, revenues and expenditures.

The District maintains funds and account groups as required by the State of Illinois. These funds 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:

EDWARDSVILLE COMMUNITY UNIT SCHOOL DISTRICT NO. 7

Notes to Financial Statements (continued)

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 fund types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the statement of financial position. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. 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 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, and renting buildings and property for school purposes.

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 and payment of insurance premiums on school buildings.

Special Revenue Funds

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

Municipal Retirement/Social Security (IMRF) - 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 the retirement 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. In addition, impact fees restricted for capital project expenditures are accounted for in this fund.

EDWARDSVILLE COMMUNITY UNIT SCHOOL DISTRICT NO. 7

Notes to Financial Statements (continued)

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

FIDUCIARY FUND TYPES

Fiduciary funds are used to account for resources held for the benefit of parties outside the District that meet certain criteria regarding the control, source, and administration of the assets and activity of the funds. Fiduciary fund reporting focuses on net position and changes in net position. In accordance with GASB 84, "Fiduciary Activities", the fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and custodial funds. Trust funds are used to account for assets held by the District under a trust agreement for individuals, private-organizations, or other governments and are therefore not available to support the District's own programs. Custodial funds do not involve measurement of results of operation as their assets equal their liabilities.

During the fiscal year ended June 30, 2021, the District implemented GASB 84. As a result of this implementation, the Student Activities Funds, which previously met the definition of an agency fund and were reported as fiduciary funds under previous guidance, were determined by management to meet the GASB 84 criteria to be reported as a component of governmental activities rather than as a fiduciary fund. As a result of the implementation of GASB 84, the District no longer has any funds that are classified as fiduciary funds.

ACCOUNT GROUPS

Account groups are used to establish accounting control and accountability for the District's general 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 expenditures for capital outlay in the funds from which the expenditures are made. Depreciation is not provided on general fixed assets. However, depreciation and accumulated depreciation is computed for ISBE reporting.

General Long-Term Debt - Established to account for the District's unmatured long-term debt related to bonded indebtedness and capital leases.

- D. Property Taxes - Uncollected delinquent taxes and the current assessed taxes (2020 tax levy) are not available to finance the budget for the year ended June 30, 2021. Therefore, the District records property taxes when received in cash (except that delinquent property taxes held by the tax collector at the end of the current fiscal period and distributed to the District shortly after the period are recorded as revenue of the current fiscal period). Early collections of cash derived from the 2020 tax levy (current year tax assessment) in the amount of \$3,856,144 were received prior to year-end, and that revenue was deferred. The amount of uncollected delinquent taxes for all prior years is not accumulated, and is therefore not reported by the District.

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, 2020 was adopted by the District's Board of Education on December 16, 2019. Tax levy collections are due in four installments. One-

EDWARDSVILLE COMMUNITY UNIT SCHOOL DISTRICT NO. 7

Notes to Financial Statements (continued)

fourth of property taxes were due in July 2020 and the final installment was due in December 2020.

- E. Inventory - Inventory consisting of food, and various instructional and custodial supplies are valued at cost, using the first-in/first-out (FIFO) method, and are charged to expenditures when issued to the requisitioning department. Reported inventories at year end are offset by a fund balance reserve to indicate that a portion of the fund balance is not available for future appropriation for other purposes.
- F. Prepaid Items - Prepaid items consist of expenditures paid in advance. Reported prepaid items are equally offset by a fund balance reserve, which indicates they are unavailable for appropriation.
- G. Restricted Cash - Restricted cash represents amounts whose use is limited by legal requirements and consist of amounts related to the donor restricted endowment described in Note 12.
- H. Budgetary Practices - An annual budget is prepared on the modified accrual 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 and as amended on June 21, 2021.
- I. Vacation and Sick Pay - Vacation and sick pay benefits are provided for all active employees. Vacation pay may be accumulated if not used in the year earned, up to a maximum of 30 days. Unused vacation is paid at the normal daily rate of pay upon any termination of employment. Accumulated sick pay benefits are available to all employees upon retirement. The maximum number of days and the benefit payout rate is dependent on the employee's classification and applicable contract. In accordance with regulatory basis reporting, the aggregate amount of unused vacation and sick pay benefits at June 30, 2021 is not reported as a liability in the general long-term debt account group.
- J. 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 expenditures are capitalized as assets in the general fixed assets account group at cost. The District maintains a capitalization threshold of five thousand dollars for an individual asset. No depreciation is provided on these assets in the financial statements. ISBE requires calculation of yearly depreciation for use in the statistical section of the annual financial report. Depreciation is calculated using the straight-line method over the following useful lives:

<u>Assets</u>	<u>Years</u>
Land improvements	20
Building and improvements	25-50
Vehicles, machinery and equipment	3-10

EDWARDSVILLE COMMUNITY UNIT SCHOOL DISTRICT NO. 7

Notes to Financial Statements (continued)

- K. 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 a reconciliation of how these balances are reported.

Nonspendable - Consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. The District's Nonspendable fund balance includes reserves for permanent fund endowment, prepaid items, inventory, and deposits held in escrow.

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, impact fees, and capital projects.

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 \$4,000,000 Committed fund balance in the Education Fund as of 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 or the Superintendent or their designee. The District's Assigned fund balance consists of open construction contracts as of 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.

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.

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.

EDWARDSVILLE COMMUNITY UNIT SCHOOL DISTRICT NO. 7*Notes to Financial Statements (continued)*

Fund	Generally Accepted Accounting Principles					Regulatory Basis	
	Nonspendable	Restricted	Committed	Assigned	Unassigned	Financial Statements- Reserved	Financial Statements- Unreserved
Educational	\$ 196,386	\$ 884,636	\$ 4,000,000	\$ -	\$ 6,009,459	\$ 5,081,022	\$ 6,009,459
Operations & Maintenance	646,805	-	-	742,062	4,858,965	1,388,867	4,858,965
Debt Service	-	109	-	-	-	-	109
Transportation	-	2,507,199	-	-	-	-	2,507,199
Municipal Retirement	-	736,727	-	-	-	-	736,727
Capital Projects	-	488,154	-	-	-	326,616	161,538
Working Cash	-	2,183,843	-	-	-	-	2,183,843
Tort Liability	-	575,632	-	-	-	-	575,632
Fire Prevention and Safety	-	996,261	-	-	-	-	996,261

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.

- L. 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: 30ILCS 235/I et seq. as amended). A summary of the allowable instruments are:
 1. Bonds, notes, certificates of indebtedness, treasury bills, or other securities that are guaranteed by the full faith and credit of the United States of America as to principal and interest.
 2. Obligations of the United States of America or its agencies.
 3. Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act.
 4. Short-term obligations - issuer must be a U.S. Corporation with more than \$500 million in assets, rating must be within 3 highest classifications by two standard rating services, must mature within 180 days of purchase, such purchase cannot exceed 10% of the corporation's outstanding obligations, and no more than one-third of the District's funds may be invested in short term obligations of corporations.

EDWARDSVILLE COMMUNITY UNIT SCHOOL DISTRICT NO. 7

Notes to Financial Statements (continued)

5. Money Market Mutual Funds - registered under the Investment Company Act of 1940, provided the portfolio is limited to obligations described in paragraph (1) or (2) and to agreements to repurchase such obligations.
6. Interest-bearing bonds of any county, township, city, village, incorporated town, municipal corporation, school district, the State of Illinois, any other state, or any political subdivision or agency of the State of Illinois or any other state, whether the interest earned is taxable or tax-exempt under federal law.
7. Short term discount obligations of the Federal National Mortgage Association or in shares or other forms of securities legally issuable by savings banks or savings and loan associations incorporated in any state under the laws of the United States.
8. Insured accounts of credit unions whose office is in Illinois.
9. State Treasurer's Investment Pool.
10. Illinois School District Liquid Asset Fund Plus.
11. Repurchase Agreements - collateralized by full faith and credit of U.S. Treasury securities.
12. Any investment as authorized by the Public Funds Investment Act, and Acts amendatory thereto.

Investments may be made only in banks, savings banks, savings and loan associations, or credit unions that are insured by the Federal Deposit Insurance Corporation.

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

Type	Cost
Deposits:	
Demand deposits	\$ 32,546,165
Cash on hand	<u>9,745</u>
Total Deposits	<u>\$ 32,555,910</u>

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 deposits in excess of FDIC insurable limits be secured by eligible collateral to protect public deposits in a single financial institution if the institution were to default. Eligible collateral instruments include:

- a) 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
- b) Mortgages
- c) Letters of credit issued by a Federal Home Loan Bank
- d) Loans covered by a State Guaranty under the Illinois Farm Development Act.

EDWARDSVILLE COMMUNITY UNIT SCHOOL DISTRICT NO. 7

Notes to Financial Statements (continued)

The market value of the pledged securities shall equal or exceed the portion of the deposit requiring collateralization.

In addition, third party safekeeping is required for all collateral. At June 30, 2021, the District's bank balance was not exposed to custodial credit risk.

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 requires third-party safekeeping for all investments or securities. 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. It is the District's policy to keep its investment portfolio sufficiently liquid to enable the District to meet all operating requirements which may be reasonably anticipated in any District fund. In addition, maturities of investments shall not exceed two years (three years for capital project fund) unless a temporary extension of maturities is approved by the Board. 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 U.S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments).

It is the policy of the District to diversify its investment portfolio among investment instruments and the District's institutions. Investments shall be diversified to improve the rate of return and eliminate the risk of loss resulting in over-concentration. Diversification strategies shall be determined and revised periodically by the Assistant Superintendent-Business Operations, Superintendent and approved by the Treasurer. The District has no investments as of June 30, 2021.

EDWARDSVILLE COMMUNITY UNIT SCHOOL DISTRICT NO. 7*Notes to Financial Statements (continued)***3. GENERAL FIXED ASSETS**

A summary of the changes in general fixed assets (accounted for at historical cost), is as follows:

	Balance, July 1, 2020	Additions and Transfers	Disposals and Transfers	Balance, June 30, 2021
Land	\$ 5,706,903	\$ -	\$ -	\$ 5,706,903
Construction in progress	63,000	429,514	(63,000)	429,514
Land improvements	14,153,123	-	-	14,153,123
Buildings and improvements	142,867,976	159,800	-	143,027,776
Capitalized equipment	14,009,102	492,147	(114,153)	14,387,096
Total	\$ 176,800,104	\$ 1,081,461	\$ (177,153)	\$ 177,704,412

4. SHORT-TERM DEBT

During the fiscal year ended June 30, 2021, the District did not enter into any short-term debt agreements.

5. LONG-TERM LIABILITIES**Changes in Long-Term Liabilities**

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

	Balance, July 1, 2020	Additions	Deductions	Balance, June 30, 2021
Referendum bonds	\$ 58,039,200	\$ -	\$ (9,521,750)	\$ 48,517,450
Fire prevention and safety bonds	15,413,116	5,245,000	(5,938,250)	14,719,866
Working cash bonds	6,815,000	5,985,000	(6,240,000)	6,560,000
Capital lease obligations	784,277	-	(147,704)	636,573
Unused earned absences	1,285,873	539,894	(512,672)	1,313,095
Accrued TRS net pension obligation liability	3,278,582	125,113	-	3,403,695
Accrued IMRF net pension obligation liability/(asset)	395,961	-	(3,626,254)	(3,230,293)
Other post-employment benefit liability - District Plan	4,235,532	-	(245,300)	3,990,232
Other post-employment benefit liability - State Plan	35,593,633	-	(467,751)	35,125,882
Total	\$ 125,841,174	\$ 11,895,007	\$ (26,699,681)	\$ 111,036,500

For purposes of the regulatory basis reporting, only the District's bonded indebtedness, capital leases and promissory notes are included in the general long-term debt account group.

EDWARDSVILLE COMMUNITY UNIT SCHOOL DISTRICT NO. 7

Notes to Financial Statements (continued)

As of June 30, 2021, the District had the following general obligation debt:

- a) A school building bond issue with a maturity value of \$106,050,000 dated June 28, 2007. The bond issue includes serial bonds of \$20,945,000 and capital appreciation bonds with an issuance value of \$36,561,900 and a maturity value of \$85,105,000. The serial bonds call for the retirement of principal at a rate of \$80,000 to \$3,795,000 annually starting in December 2011. Interest is payable on these bonds on June 1 and December 1 of each year at rates varying from 4.00% to 5.25% per annum. The capital appreciation bonds call for repayment of maturity value at a rate of \$9,700,000 to \$18,915,000 beginning December 2021 at discount rates varying from 4.85% to 4.99% with final payment due December 1, 2026.
- b) A fire prevention and safety bond issue with a maturity value of \$16,430,000 dated June 28, 2007. The bond issue includes serial bonds of \$5,150,000 and capital appreciation bonds with an issuance value of \$4,895,416 and a maturity value of \$11,280,000. The serial bonds call for the retirement of principal at a rate of \$40,000 to \$1,380,000 starting in December 2011. Interest is payable on these bonds on June 1 and December 1 of each year at rates varying from 4.00% to 5.25% per annum. The capital appreciation bonds call for repayment of maturity value at a rate of \$1,525,000 to \$2,265,000 beginning December 2021 at discount rates varying from 4.85% to 4.99% with final payment due December 1, 2026.
- c) A school refunding bond issue of \$5,005,000 dated March 5, 2014, provides for the lump-sum retirement of principal in December 2027. Interest is payable on these bonds on June 1 and December 1 each year at a rate of 4.00%. This issue was paid in full during the current year with a portion of the proceeds of the Series 2021 refunding bond issue.
- d) A working cash fund bond issue of \$9,000,000 dated March 5, 2014, provides for the serial retirement of the principal at a rate of \$100,000 to \$845,000 annually starting December 2015. Interest is payable on these bonds June 1 and December 1 of each year at rates ranging from 1.00% to 5.45% per annum. The final maturity date is December 1, 2029. During the current year, \$5,685,000 of the bonds were refunded with a portion of the proceeds of the Series 2021 refunding bond issue.
- e) A school refunding bond issue of \$5,930,000 dated November 12, 2015, provides for the lump-sum retirement of principal in December 2027. Interest is payable on these bonds on June 1 and December 1 each year at a rate of 3.375%. The final maturity date is December 1, 2027.
- f) A school refunding bond issue of \$39,520,000 dated November 15, 2017, provides for the serial retirement of the principal at a rate of \$750,000 to \$10,455,000 annually starting December 1, 2018. Interest is payable on these bonds on June 1 and December 1 each year at rates varying from 4.00% to 5.00% per annum. The final maturity date is December 1, 2030.
- g) A school refunding bond issue of \$11,230,000 dated March 1, 2021, provides for the serial retirement of the principal at a rate of \$610,000 to \$905,000 starting December 1, 2021 through December 1, 2023 and at a rate of \$1,440,000 to \$5,675,000 annually starting December 1, 2028. Interest is payable on these bonds on June 1 and December 1 each year at rates ranging from .4% to 1.9% per annum. The final maturity date is December 1, 2030. This issue advance refunded the outstanding bonds from the 2014 Issue (c) and paid \$5,685,000 of the outstanding principal from the 2014 Working Cash issue (d). As a result of the refunding, at June 30, 2021,

EDWARDSVILLE COMMUNITY UNIT SCHOOL DISTRICT NO. 7***Notes to Financial Statements (continued)***

\$5,005,000 of the 2014 Issue (c) and \$5,685,000 of the 2014 Working Cash Issue are considered to be defeased and outstanding. These amounts will be refunded on December 1, 2021. The refunding resulted in an economic loss (difference between the present values of the debt service payments on the old and new debt) of \$550,364.

The annual requirements to retire the bonded debt outstanding are as follows:

Year Ending June 30,	Principal	Interest	Discount on Capital Appreciation Bonds
2022	\$ 6,808,052	\$ 6,515,940	\$ 5,601,948
2023	6,723,456	7,351,155	6,451,544
2024	6,918,885	8,285,773	7,391,115
2025	7,864,165	11,527,778	10,635,835
2026	7,997,180	12,689,763	11,797,820
2027-2031	33,485,578	15,650,482	13,049,422
	<u>\$ 69,797,316</u>	<u>\$ 62,020,891</u>	<u>\$ 54,927,684</u>

Capital Leases

In a prior fiscal year, the District entered into a lease that was classified as a capital lease in the amount of \$1,500,731 to finance upgrades to the District's technology infrastructure and equipment and to pay off an existing capital lease. This lease calls for ten annual payments of principal and interest of \$171,218. Final payment is due July 1, 2024. The interest rate on this lease is 2.99%.

The cost of the upgrades as of June 30, 2021 was \$1,600,434 and is included in capital assets in the capitalized equipment category, and accumulated depreciation is \$1,509,308. At June 30, 2021, all proceeds from this capital lease have been expended.

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

Year Ending June 30,	Total
2022	\$ 171,218
2023	171,218
2024	171,218
2025	171,217
Total future minimum lease payments	684,871
Less amount representing interest	(48,298)
Present value of future minimum lease payments	<u>\$ 636,573</u>

EDWARDSVILLE COMMUNITY UNIT SCHOOL DISTRICT NO. 7

Notes to Financial Statements (continued)

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>\$ 1,599,011,576</u>
Legal debt limit at 13.80% of assessed valuation	\$ 220,663,597
Long-term debt outstanding, June 30, 2021	<u>(70,433,889)</u>
Legal Debt Margin	<u>\$ 150,229,708</u>

For purposes of this calculation, only capital leases, promissory note and bonded indebtedness (excluding discount on capital appreciation bonds and unamortized premiums on bonds) are included in the long-term debt outstanding.

Unused Earned Absences

The aggregate amount of accrued unused earned absences at June 30, 2021 is approximately \$1,313,095. Payment of this obligation will be made from future sources of revenue. In accordance with regulatory basis reporting, this amount is not reported as a liability of the general long-term debt account group.

Other Post-Employment Benefits

GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions* requires the District to calculate and record a total other post-employment benefit obligation ("OPEB"). The OPEB is determined by an actuarial valuation. The District participates in two plans, one sponsored by the State of Illinois and a plan sponsored by the District. At June 30, 2021, the total OPEB obligation is \$39,116,114. See Note 11 for more information. In accordance with regulatory basis reporting, this amount is not reported as a liability of the general long-term debt account group.

6. SPECIAL TAX LEVIES

Expenditures related to the Tort Immunity special tax levy are recorded in the Tort Immunity Fund. Expenditures related to the Fire Prevention and Safety special tax levy 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 RECEIVABLES/PAYABLES AND TRANSFERS

There were no interfund amounts due to or from individual funds at June 30, 2021.

During the year ended June 30, 2021, the District completed two permanent transfers as follows:

- \$171,218 was transferred from the Educational Fund to the Debt Service Fund to finance capital lease payments.
- \$21,550 was transferred from the Educational Fund to the Debt Service fund to finance principal payment on Revenue Bonds.

EDWARDSVILLE COMMUNITY UNIT SCHOOL DISTRICT NO. 7

Notes to Financial Statements (continued)

8. PROPERTY TAXES

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

Educational	\$2.7000
Operations and maintenance	.5000
Transportation	.2000
Retirement	.0438
Social security	.0698
Debt Service	.8334
Tort immunity	.1289
Working cash	.0500
Lease	.0411
Special education	.0400
Fire prevention and safety	<u>.0500</u>
Total	<u>\$4.6570</u>

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 substantially all insurance coverage. 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 for the year ended June 30, 2021 were \$8,775,921. This amount includes premiums for the liability package policy (\$913,893) and for medical insurance (\$7,478,266), life insurance (\$84,204) and dental insurance (\$299,558) coverage paid by the District, its employees and eligible past employees. There have been no additional assessments since the District has entered this program.

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

10. RETIREMENT FUND COMMITMENTS

Illinois Municipal Retirement Fund

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 multiple-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section that follows. 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

EDWARDSVILLE COMMUNITY UNIT SCHOOL DISTRICT NO. 7

Notes to Financial Statements (continued)

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.

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

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

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 members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3 percent for each year of credited service up to 15 years, and 2 percent for each year thereafter 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, each pension is increased by the lesser of 3 percent or 1/2 of the increase in the consumer price index of the original amount on January 1 every year after retirement upon reaching age 67, by the lesser of:

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

Employees Covered by Benefit Terms. At December 31, 2020, the following employees were covered by the benefit terms:

	IMRF
Retirees and Beneficiaries Currently Receiving Benefits	341
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	725
Active Plan Members	389
Total	<u>1,455</u>

Contributions. As set by statute, the District's regular plan members are required to contribute 4.5 percent of their annual covered salary. The statute requires Districts to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2020 was 8.42 percent. For the fiscal year ended June 30, 2021, the District contributed \$780,607 to the plan. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which

EDWARDSVILLE COMMUNITY UNIT SCHOOL DISTRICT NO. 7

Notes to Financial Statements (continued)

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.

Net Pension Liability. The District's net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The following are the methods and assumptions were used to determine total pension liability at December 31, 2020:

- The **Actuarial Cost Method** used was Entry Age Normal.
- The **Asset Valuation Method** used was Market Value of Assets.
- **The Inflation Rate** was assumed to be 2.25%.
- **Salary Increases** were expected to be 2.85% to 13.75%, including inflation.
- The **Investment Rate of Return** was assumed to be 7.25%.
- **Projected Retirement Age** was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2020 valuation pursuant to an experience study of the period 2017 to 2019.
- For **Mortality** (for non-disabled retirees), the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020.
- For **Disabled Retirees**, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
- For **Active Members**, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2020:

EDWARDSVILLE COMMUNITY UNIT SCHOOL DISTRICT NO. 7*Notes to Financial Statements (continued)*

Asset Class	Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	37.00%	5.00%
International Equity	18.00%	6.00%
Fixed Income	28.00%	1.30%
Real Estate	9.00%	6.20%
Alternate Investments	7.00%	2.85%-6.95%
Cash Equivalents	1.00%	0.70%
Total	<u>100.00%</u>	

Discount Rate. A Single Discount Rate of 7.25 percent was used to measure the total pension liability. The projection of cash flows used to determine this Single Discount Rate assumed that plan member contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects (1) the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25 percent; the municipal bond rate is 2.00 percent (the prior year percent was 2.75); and the resulting single discount rate is 7.25 percent.

EDWARDSVILLE COMMUNITY UNIT SCHOOL DISTRICT NO. 7*Notes to Financial Statements (continued)**Changes in the Net Pension Liability (Asset)*

	Total Pension Liability (Asset) (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (Asset) (A) - (B)
Balances at December 31, 2019	\$ 43,440,234	\$ 43,044,273	\$ 395,961
Changes for the year:			
Service Cost	954,430	-	954,430
Interest on the Total Pension Liability	3,104,050	-	3,104,050
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	63,546	-	63,546
Changes of Assumptions	(355,243)	-	(355,243)
Contributions - District	-	780,423	(780,423)
Contributions - Employees	-	425,814	(425,814)
Net Investment Income	-	6,169,686	(6,169,686)
Benefit Payments, Including Refunds of Employee Contributions	(2,205,936)	(2,205,936)	-
Other (Net Transfer)	-	17,114	(17,114)
Net Changes	1,560,847	5,187,101	(3,626,254)
Balances at December 31, 2020	\$ 45,001,081	\$ 48,231,374	\$ (3,230,293)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25 percent, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
District's Net Pension Liability (Asset)	\$ 1,799,109	\$ (3,230,293)	\$ (7,214,712)

Pension Expense. For the year ended June 30, 2021, the District recognized a credit of \$490,016.

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-District defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered District 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.

EDWARDSVILLE COMMUNITY UNIT SCHOOL DISTRICT NO. 7

Notes to Financial Statements (continued)

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, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

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

Tier 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 I members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier I and II members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the state of Illinois.

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

Contributions from active members and TRS contributing Districts are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2020 was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the District, is submitted to TRS by the District.

On behalf contributions to TRS. The state of Illinois makes District pension contributions on behalf of the District. For the year ended June 30, 2021, state of Illinois contributions recognized by the District were based on the state's proportionate share of the pension expense associated with the District and the

EDWARDSVILLE COMMUNITY UNIT SCHOOL DISTRICT NO. 7

Notes to Financial Statements (continued)

District recognized revenue and the expenditures of \$28,392,553 in pension contributions from the state of Illinois.

2.2 formula contributions. Districts contribute 0.58 percent of total creditable earnings for the 2.2 formula changes. The contribution rate is specified by statute. Contributions for the year ended June 30, 2021 were \$202,944.

Federal and special trust fund contributions. When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay a District 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, District 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 District pension contribution was 10.41 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2021, salaries totaling \$601,844 were paid from federal and special trust funds that required District contributions of \$62,652.

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

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2021, the District paid \$94,871 to TRS for employer contributions due on salary increases in excess of 6 percent, \$0 for salary increases in excess of 3 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

Pension Liabilities and Pension Expense. At June 30, 2020, the District has a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the District. The state's support and total are for disclosure purposes only. The District's proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$ 3,403,695
State's proportionate share of the net pension liability associated with the District	266,595,109
Total	<u><u>\$ 269,998,804</u></u>

The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 and rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2020, relative to the contributions of all participating TRS Districts and the state during that period. At June 30, 2020, the District's proportion was .004 percent, which is the same as its proportion measured as of June 30, 2019.

EDWARDSVILLE COMMUNITY UNIT SCHOOL DISTRICT NO. 7*Notes to Financial Statements (continued)*

For the year ended June 30, 2021, the District recognized pension credit of \$631,083 of District resources in addition to pension expenses of \$28,392,553 and revenue of \$28,392,553 for support provided by the state.

Actuarial Assumptions. The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary increases	Varies by amount of service credit
Investment rate of return	7.00 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 White Collar Table with appropriate adjustments for TRS experience. The rates are based on a fully-generational basis using Projection Table MP-2017. The same assumptions were used in the June 30, 2019 actuarial valuation. The rates were used on a fully-generational basis using Projection Table MP-2014.

The long-term (20 year) expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. equities large cap	16.5%	6.1%
U.S. equities small/mid cap	2.3	7.2
International equities developed	12.2	7.0
Emerging market equities	3.0	9.4
U.S. bonds core	7.0	2.2
U.S. bonds high yield	2.5	4.1
International debt developed	3.1	1.5
Emerging international debt	3.2	4.5
Real estate	16.0	5.7
Private debt	5.2	6.3
Hedge funds	10.0	4.3
Private equity	15.0	10.5
Infrastructure	4.0	6.2
Total	100%	

Discount rate. At June 30, 2020, the discount rate used to measure the total pension liability was 7.0 percent, which was the same as the June 30, 2019 rate. The projection of cash flows used to determine the discount rate assumed that employee contributions, District contributions, and state contributions will be made at the current statutorily-required rates.

EDWARDSVILLE COMMUNITY UNIT SCHOOL DISTRICT NO. 7

Notes to Financial Statements (continued)

Based on those assumptions, TRS's fiduciary net position at June 30, 2020 was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. Tier I's liability is partially funded by Tier II members, as the Tier II member contribution is higher than the cost of Tier II benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
District's proportionate share of the net pension liability	\$ 4,131,466	\$ 3,403,695	\$ 2,804,530

TRS Fiduciary net position. Detailed information about the TRS's fiduciary net position as of June 30, 2020 is available in the separately issued TRS Comprehensive Annual Financial Report.

11. OTHER POST EMPLOYMENT BENEFITS ("OPEB")

The District contributes to two defined benefit Other Postemployment Benefit ("OPEB") plans: a single employer Plan sponsored by the District and a cost sharing multiple employer Plan sponsored by the State of Illinois.

District Plan

Plan Description. The Edwardsville Community Unit School District Other Postemployment Benefit ("OPEB") plan (the "Plan") provides OPEB for certain eligible employees who retire from the District. The Plan is a single-employer defined benefit OPEB Plan that is administered by the District. The benefits and benefit levels are governed by District policy. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions". The plan does not issue a stand-alone financial report.

Benefits Provided. The Plan provides an opportunity for continuation of medical and life insurance coverage to employees that retire from the District who have met the following eligibility criteria:

Teachers/Administrators (TRS) - Tier 1:

Early Retirement

Age 55 with 20 or more years of service in the State of Illinois

Normal Retirement

Age 62 with 5 or more years of service in the State of Illinois

Age 60 with 10 or more years of service in the State of Illinois

Age 55 with 35 or more years of service in the State of Illinois

EDWARDSVILLE COMMUNITY UNIT SCHOOL DISTRICT NO. 7*Notes to Financial Statements (continued)*

Teachers/Administrators (TRS) - Tier 2:*Early Retirement*

Age 62 with 10 or more years of service in the State of Illinois

Normal Retirement

Age 67 with 10 or more years of service in the State of Illinois

Non-certified (IMRF) - Tier 1:*Early Retirement*

Age 55 with 8 or more years of service

Normal Retirement

Age 60 with 8 or more years of service

Age 55 with 35 or more years of service

Non-certified (IMRF) - Tier 2:*Early Retirement*

Age 62 with 10 or more years of service

Normal Retirement

Age 67 with 10 or more years of service

Age 62 with 35 or more years of service

Medical and Prescription Drug. Retiree health care coverage is available to eligible retirees of any age. A summary of the key plan design features for each plan is provided in the tables below:

Choice Plus POS	In-Network	Out-of-Network
Deductible (2X Family)	\$1,000	\$2,000
Coinsurance	90%	70%
Out of Pocket Maximum (2X Family)	\$3,500	\$7,000
Physician Office Visits	\$30 copay	70% coin.
Emergency Room Service	\$350 copay	
Prescription Drugs		
Generic	Retail - \$12, Mail Order - \$20	
Brand	Retail - \$35, Mail Order - \$55	
Non-Formulary	Retail - \$60, Mail Order - \$90	

HDHP with HSA	In-Network	Out-of-Network
Deductible (2X Family)	\$2,250	\$4,500
Coinsurance	90%	70%
Out of Pocket Maximum	\$4,000	\$8,000
Physician Office Visits	90% coin.	70% coin.
Emergency Room Service	90% coin.	
Prescription Drugs		
Generic	Retail - \$12, Mail Order - \$25	
Brand	Retail - \$35, Mail Order - \$75	
Non-Formulary	Retail - \$60, Mail Order - \$125	

EDWARDSVILLE COMMUNITY UNIT SCHOOL DISTRICT NO. 7

Notes to Financial Statements (continued)

Retirees who elect to participate in the medical and prescription drug plan must contribute the full premium equivalent rate for both single and family coverage in effect for the current plan year or any subsequent year at the premium rates in effect at that time. The benefits are provided in the form of an implicit rate subsidy where retirees pay combined active/retired rates for health coverage.

Life Insurance Benefits. Eligible retirees may purchase a basic life insurance benefit upon retirement. The life insurance volumes range between \$5,000 and \$60,000 depending on the class of the retiree. Retirees who elect to participate in the life insurance benefit plan pay the active/retiree blended rate of \$0.143 per \$1,000 per month.

Employees covered by benefit terms. At June 30, 2021, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefits	265
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	746
Total	<u>1,011</u>

Total OPEB Liability. The District's total OPEB liability of \$3,990,232 was determined by an actuarial valuation as of June 30, 2021.

Actuarial assumptions and other inputs

The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement:

Salary increases	3.00%
Discount rate	2.16%
Healthcare cost trend rates:	
Pre-Medicare and prescription benefits	7.0% select trend, decreasing 0.25% each year to an ultimate trend rate of 4.0%
Medicare benefits	6.0% select trend, decreasing 0.25% each year to an ultimate trend rate of 4.0%
Stop loss fees	7.0% select trend, decreasing 0.25% each year to an ultimate trend rate of 4.0%
Administrative fees	4.0% select trend, 4.0% ultimate trend
Actuarial cost method	Entry age normal based on level percentage of projected salary
Amortization method	Experience assumptions gains and losses are amortized over a closed period of 11.6 years starting the current fiscal year, equal to the average remaining service of active and inactive plan members (who have no future service)

EDWARDSVILLE COMMUNITY UNIT SCHOOL DISTRICT NO. 7

Notes to Financial Statements (continued)

The discount rate was based on the index rate for 20-year tax-exempt general obligation bonds with an average rating of AA/Aa or higher (Bond Buyer 20-Bond GO Index).

Mortality rates were based on the Pub-2010 mortality table with generational scale MP-2020 and applied on a gender specific basis.

Changes in the Total OPEB Liability

	Total OPEB Liability
Total OPEB Liability at June 30, 2020	<u>\$ 4,235,532</u>
Change for the year:	
Service cost	86,056
Interest costs	95,392
Differences between expected and actual experience	(388,555)
Changes in assumptions or other inputs	(27,768)
Benefit payments	<u>(10,425)</u>
Net change in total OPEB liability	<u>(245,300)</u>
Total OPEB Liability at June 30, 2021	<u><u>\$ 3,990,232</u></u>

Changes of Benefit Terms. There were no changes of benefit terms that significantly impacted the valuation.

Changes in Experience. The overall claims experience and census changes were updated to the most recent 2021 information and there was an update to the 24 most recent months of claims and premiums.

Changes in Assumptions. The following changes in assumptions were used in the June 30, 2021 valuation:

- The mortality assumption was updated from RP-2014 mortality table with generational scale MP-2018 to Pub-2010 mortality table with generational scale MP-2019 to reflect the Society of Actuaries' recent mortality study.
- The discount rate shifted from 2.21% to 2.16%.
- The IMRF and TRS retirement rates were updated in each of their actuarial valuations.
- The trend rates were reset from 7.0% (6.0% for Medicare) graded down by 0.25% per year to 4.0%.

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.16 percent) or 1-percentage-point higher (3.16 percent) than the current discount rate:

	1% Decrease (1.16%)	Current Discount Rate (2.16%)	1% Increase (3.16%)
Total OPEB liability	<u>\$ 4,845,000</u>	<u>\$ 3,990,232</u>	<u>\$ 3,339,000</u>

EDWARDSVILLE COMMUNITY UNIT SCHOOL DISTRICT NO. 7

Notes to Financial Statements (continued)

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current Trend	1% Increase
Total OPEB liability	\$ 4,023,000	\$ 3,990,232	\$ 3,927,000

OPEB Expense. For the year ended June 30, 2021, the District recognized OPEB expense of \$204,017.

State Plan

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 the Teachers' Retirement System ("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 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.

EDWARDSVILLE COMMUNITY UNIT SCHOOL DISTRICT NO. 7

Notes to Financial Statements (continued)

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 2020, active members contribute 1.24 percent of pay, and school districts contribute .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 \$322,483 for the year ended June 30, 2021.

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 \$434,651, and the District recognized revenue and expenditures of this amount during the year.

OPEB Liabilities and OPEB Expense. At June 30, 2021, the District reported a liability for its proportionate share of the net OPEB liability (first amount shown below) that reflected a reduction for state OPEB support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net OPEB liability, the related state support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the net OPEB liability	\$ 35,125,882
State's proportionate share of the net OPEB liability associated with the District	20,208,724
Total	<u><u>\$ 55,334,606</u></u>

The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019 and projected to June 30, 2020. The District's proportion of the net OPEB liability was based on the District's share of contributions to TRIP for the measurement year ended June 30, 2020, relative to the projected contributions of all participating employers and the state during that period. At June 30, 2020 and 2019, the District's proportion was .13 and .13 percent, respectively.

For the year ended June 30, 2021, the District reported OPEB expense of \$893,175.

EDWARDSVILLE COMMUNITY UNIT SCHOOL DISTRICT NO. 7

Notes to Financial Statements (continued)

Actuarial assumptions and other inputs

The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	Depends on service and ranges from 9.5% at 1 year of service to 4.00% at 20 or more years of service. Salary increase includes a 3.25% wage inflation assumption.
Investment rate of return	0%, net of OPEB plan investment expense, including inflation, for all plan years.
Healthcare cost trend rates	Trend for fiscal year 2020 based on expected increases used to develop average costs. For fiscal years on and after 2021, trend starts at 8.25% for non-Medicare costs and Medicare costs, and gradually decreases to an ultimate trend of 4.25%. There is no additional trend rate adjustment due to the repeal of the Excise tax.
Mortality	Retirement and Beneficiary Annuitants: RP-2014 White Collar Annuitant Mortality Table, adjusted for TRS experience. Disabled Annuitants: RP-2014 Disabled Annuitant Table. Pre-Retirement: RP-2014 White Collar Table. All tables reflect future mortality improvements using Projection Scale MP-2017.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2014 – June 30, 2017, conducted by the pension system's actuary as approved by the pension system and are based on an established pattern of practice. The OPEB related assumptions were recommended by the Plan's actuary and approved by the Plan.

The following assumption changes were made since the last OPEB actuarial valuation as of June 30, 2018:

- The discount rate was changed from 3.13 percent at June 30, 2019 to 2.45 percent at June 30, 2020;
- The healthcare trend assumption was updated based on claim and enrollment experience through June 30, 2019, projected plan cost for plan year end June 30, 2020, premium changes through plan year end 2021, and expectation of future trend increases after June 30, 2020;
- The Excise Tax trend adjustment was removed since the Excise Tax was repealed;
- Per capita claim costs for plan year end June 30, 2020, were updated based on projected claims and enrollment experience through June 30, 2020, and updated premium rates through plan year 2021; and
- Healthcare plan participation rates by plan were updated based on observed experience.

During the plan year ended June 30, 2020, the Trust earned \$193,000 in interest and the market value of assets at June 30, 2020, is \$189 million. Given the low asset value and pay-as-you-go funding policy, the investment return assumption was set to zero.

EDWARDSVILLE COMMUNITY UNIT SCHOOL DISTRICT NO. 7

Notes to Financial Statements (continued)

The asset allocation of the Plan's portfolio and the long-term arithmetic real rate of return for each major asset class was not provided by the Plan.

Discount rate. At June 30, 2020, the discount rate used to measure the total OPEB liability was 2.45 percent, which was a change from the June 30, 2019 rate of 3.13 percent. The projection of cash flows used to determine the discount rate assumed that contributions will continue to be made at the current statutorily-required rates. Because plan benefits are financed on a pay-as-you-go basis, the discount rate is consistent with the tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date.

Sensitivity of the Employer's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate. The following presents the District's proportionate share of the net OPEB liability calculated using the discount rate of 2.45 percent, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one percent lower (1.45 percent) or one percent higher (3.45 percent) than the current rate:

	1% Decrease (1.45%)	Current Discount Rate (2.45%)	1% Increase (3.45%)
District's proportionate share of the net OPEB liability	\$ 42,216,369	\$ 35,125,882	\$ 29,508,480

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current Trend	1% Increase
District's proportionate share of the net OPEB liability	\$ 28,251,931	\$ 32,125,882	\$ 44,418,234

TRIP Fiduciary net position. The financial statements of the TRIP are included in the financial statements of the State of Illinois as a pension (and other employee benefit) trust fund. This fund is a non-appropriated trust fund held outside the State Treasury, with the State Treasurer as custodian. Additions deposited into the Trust are for the sole purpose of providing the health benefits to retirees and associated administrative costs.

12. DONOR RESTRICTED ENDOWMENT

In a prior year, the Edwardsville Wrestling Club donated a newly constructed wrestling facility to the District. The value of the building has been recorded in the General Fixed Assets account group. The District has entered into a 20-year operating agreement with the Edwardsville Wrestling Club defining the terms of the shared use of this facility. The Edwardsville Wrestling Club contributed an endowment in the principal amount of \$635,000 which is maintained in a separate District bank account. This endowment has been recorded in the Operations and Maintenance Fund. The income provided from the endowment is restricted to the annual maintenance and repair of this facility. During the year ended June 30, 2021, interest earnings on the endowment principal was approximately \$664. Annually, the

EDWARDSVILLE COMMUNITY UNIT SCHOOL DISTRICT NO. 7

Notes to Financial Statements (continued)

District and the Edwardsville Wrestling Club will review the actual operation and maintenance expenses to determine if the income from the endowment adequately covers these costs. The principal is not to be used with the following exception: In the event certain major repair expenses may be required to keep the facility operating, such as a new roof or major capital improvement to the facility, the Board may authorize such expenditures out of the principal with a 2/3rds vote. In addition, at the end of the term of the operating agreement the Board of Education may, upon a 2/3rds vote, agree to dissolve the restrictive fund and use the proceeds to first cure any deficiencies or defects in the wrestling facility, and second toward a capital expenditure of the District's adjoining Sports Complex.

13. 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 the 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 \$2,822,914 as a result of these programs.

14. COMMITMENTS AND CONTINGENCIES

- a) The District is involved in various legal proceedings, and the District's management and legal counsel believe that these items will be resolved with no material adverse effect to the District.
- b) 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. In addition, management estimates certain revenues receivable.
- c) The District has entered into operating leases for office equipment and a building rental. Rental expenditures for these leases were approximately \$456,000 for the year ended June 30, 2021. Future minimum lease payments are as follows:

EDWARDSVILLE COMMUNITY UNIT SCHOOL DISTRICT NO. 7*Notes to Financial Statements (continued)*

<u>Year Ending June 30,</u>	<u>Total</u>
2022	\$ 183,166
2023	183,166
2024	33,006
2025	33,006
2026	<u>2,751</u>
Total minimum lease payments	<u>\$ 435,095</u>

- d) The District has entered into a membership agreement with the Illinois Energy Consortium ("IEC") whereby the District will pay a single monthly statement consolidating all electricity charges, which include supply and delivery bills, IEC administrative charges, assessments and dues. The IEC may impose assessments and dues on the District as a condition of continued membership and participation whenever, at the sole discretion of the IEC, such assessments and dues are required to finance the IEC's operations. The current agreement ends on June 30, 2022.

In February 2011, the District entered into a membership agreement with the Illinois Energy Consortium ("IEC") for natural gas delivery. The District will pay a single monthly statement consolidating all natural gas charges, which include supply and delivery bills, Program Administrator charges and IEC administrative charges. The initial three-year term of this agreement began August 1, 2011. Thereafter, participation will automatically renew for one-year periods unless one party gives written notice to cancel.

- e) The District has entered into employment agreements with three employees. The terms of two agreements run through June 30, 2023 and one through June 30, 2025 and contain various provisions including compensation, benefits and effects of termination.
- f) Coronavirus Pandemic – In March of 2020, the World Health Organization has 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 on the District's future financial operating performance and financial condition.

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-20 thru 6-30-21 (from 2019 Levy & Prior Levies) *	Taxes Received (from the 2020 Levy)	Taxes Received (from 2019 & Prior Levies)	Total Estimated Taxes (from the 2020 Levy)	Estimated Taxes Due (from the 2020 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	41,445,163	2,269,716	39,175,447	41,341,637	39,071,921
5	Operations & Maintenance	7,535,445	414,015	7,121,430	7,541,068	7,127,053
6	Debt Services **	12,435,391	690,084	11,745,307	12,569,447	11,879,363
7	Transportation	3,014,192	165,606	2,848,586	3,016,427	2,850,821
8	Municipal Retirement	654,054	36,267	617,787	660,598	624,331
9	Capital Improvements	0		0		0
10	Working Cash	753,531	41,403	712,128	754,105	712,702
11	Tort Immunity	2,045,106	106,734	1,938,372	1,944,086	1,837,352
12	Fire Prevention & Safety	753,531	41,403	712,128	754,105	712,702
13	Leasing Levy	0		0		0
14	Special Education	602,838	33,120	569,718	603,287	570,167
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	1,112,251	57,796	1,054,455	1,052,733	994,937
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	70,351,502	3,856,144	66,495,358	70,237,493	66,381,349
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	SCHEDULE OF SHORT-TERM DEBT										
2	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2020	Issued July 1, 2020 thru June 30, 2021	Retired July 1, 2020 thru June 30, 2021	Outstanding Ending June 30, 2021					
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)										
4	Total CPPRT Notes					0					
5	TAX ANTICIPATION WARRANTS (TAW)										
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	Total TAWs		0	0	0	0					
16	TAX ANTICIPATION NOTES (TAN)										
17	Educational Fund					0					
18	Operations & Maintenance Fund					0					
19	Fire Prevention & Safety Fund					0					
20	Other - (Describe & Itemize)					0					
21	Total TANs		0	0	0	0					
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)										
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0					
24	General State Aid/Evidence-Based Funding Anticipation Certificates										
25	Total (All Funds)					0					
26	OTHER SHORT-TERM BORROWING										
27	Total Other Short-Term Borrowing (Describe & Itemize)					0					
28											
29	SCHEDULE OF LONG-TERM DEBT										
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2020	Issued July 1, 2020 thru June 30, 2021	Any differences (Described and Itemize)	Retired July 1, 2020 thru June 30, 2021	Outstanding Ending June 30, 2021	Amount to be Provided for Payment on Long- Term Debt	
31	School Building Bond Issue 2007B	06/28/07	57,506,900	6	36,561,900				36,561,900	36,561,791	
32	School Building Bond Issue-HLS 2007B	06/28/07	10,045,416	4	4,895,416				4,895,416	4,895,416	
33	School Refunding Bond Issue 2014A	03/05/14	5,005,000	3	5,005,000		(5,005,000)		0	0	
34	Working Cash Bond Issue 2014B	03/05/14	9,000,000	1	6,815,000		(5,685,000)	555,000	575,000	575,000	
35	School Refunding Bond Issue 2015	11/12/15	5,930,000	3	5,930,000				5,930,000	5,930,000	
36	School Refunding Bond Issue 2017	11/15/17	39,520,000	3	21,060,000			10,455,000	10,605,000	10,605,000	
37	School Refunding Bond Issue 2021	02/08/21	11,230,000	3		11,230,000			11,230,000	11,230,000	
38	Capital Lease-technology upgrades	05/29/15	1,500,731	7	784,277			147,704	636,573	636,573	
39									0		
40									0		
41									0		
42									0		
43									0		
44									0		
45									0		
46									0		
47									0		
48									0		
49			139,738,047		81,051,593	11,230,000	(10,690,000)	11,157,704	70,433,889	70,433,780	
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						
55											

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

	A	B	C	D	E	F	G	H	I	J	K				
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES														
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education				
3	Cash Basis Fund Balance as of July 1, 2020						803,083								
4	RECEIPTS:														
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	2,045,514								
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	1,217								
7	Drivers' Education Fees					10-1970					132,375				
8	School Facility Occupation Tax Proceeds					30 or 60-1983									
9	Driver Education					10 or 20-3370									
10	Other Receipts (Describe & Itemize)					--	0								
11	Sale of Bonds					10, 20, 40 or 60-7200									
12	Total Receipts						2,046,731	0	0	0	132,375				
13	DISBURSEMENTS:														
14	Instruction					10 or 50-1000					132,375				
15	Facilities Acquisition & Construction Services					20 or 60-2530									
16	Tort Immunity Services					80	2,274,182								
17	DEBT SERVICE														
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	Total Debt Services									0					
22	Other Disbursements (Describe & Itemize)					--									
23	Total Disbursements						2,274,182	0	0	0	132,375				
24	Ending Cash Basis Fund Balance as of June 30, 2021						575,632	0	0	0	0				
25	Reserved Cash Balance					714									
26	Unreserved Cash Balance					730	575,632	0	0	0	0				
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a														
29															
30	Yes ☐ No ☒ Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?														
31	If yes, list in the aggregate the following: <table border="1" style="float: right; margin-top: 10px;"> <tr> <td>Total Claims Payments:</td> <td align="right">2,274,182</td> </tr> <tr> <td>Total Reserve Remaining:</td> <td align="right">575,632</td> </tr> </table>											Total Claims Payments:	2,274,182	Total Reserve Remaining:	575,632
Total Claims Payments:	2,274,182														
Total Reserve Remaining:	575,632														
32															
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.														
35	Expenditures:														
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						594,206								
37	Unemployment Insurance Act						0								
38	Insurance (Regular or Self-Insurance)						319,687								
39	Risk Management and Claims Service						0								
40	Judgments/Settlements						0								
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						1,360,289								
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0								
43	Legal Services						0								
44	Principal and Interest on Tort Bonds						0								
45	Other -Explain on Itemization 40 tab						0								
46	Total						0								
47	C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0						OK								
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.														
50	55 ILCS 5/5-1006.7														

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	CARES, CRRSA, and ARP SCHEDULE - FY 2021											
2	Please read schedule instructions before completing.											
3	SCHEDULE INSTRUCTIONS - FOLLOW LINK BELOW: https://www.isbe.net/Documents/CARES-CRRSA-ARP-Schedule-Instructions.pdf											
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY21?	x	Yes					No				
5	If the answer to the above question is "YES", this schedule must be completed.											
6	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.											
7	Part 1: CARES, CRRSA, and ARP REVENUE											
8	Revenue Section A	Section A is for revenue recognized in FY21 reported on the FY21 AFR for FY20 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports for expenditures reported in the prior year FY20 AFR.										
9			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11												
12	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
13	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998										0
14	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
15	Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0
16	Total Revenue Section A		0	0		0	0	0			0	0
17	Revenue Section B	Section B is for revenue recognized in FY21 reported on the FY21 AFR and for FY21 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports and reported in the FY21 AFR.										
18			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
19	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
20												
21	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	516,346									516,346
22	CARES Act -Nutrition Funding (Insert FY21 recognized revenue from link below) https://www.isbe.net/ layouts/Download.aspx?SourceUri=/Documents/CARES-Disbursements-FY21.xlsx	link in cell A22	14,166									14,166
23												
24	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998	2,027,171									2,027,171
25	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
26	Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0
27	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998	5,374									5,374
28	Total Revenue Section B		2,563,057	0		0	0	0			0	2,563,057
29	Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue											
30	Total Other Federal Revenue (Section A plus Section B)	4998	2,548,891	0		0	0	0			0	2,548,891
31	Total Other Federal Revenue from Revenue Tab	4998	2,548,891	0		0	0	0			0	2,548,891
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												

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

	A	B	C	D	E	F	G	H	I	J	K	L	
35	Part 2: CARES, CRRSA, and ARP EXPENDITURES												
36	Review of the July 1, 2020 through June 30, 2021 FRIS Expenditures reports may assist in determining the expenditures to use below.												
37	Expenditure Section A:												
38	ESSER I EXPENDITURES		DISBURSEMENTS										
39			(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		
40													
41	FUNCTION												
42	1. List the total expenditures for the Functions 1000 and 2000 below												
43	INSTRUCTION Total Expenditures	1000										462,099	462,099
44	SUPPORT SERVICES Total Expenditures	2000	8,534									8,534	
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	15,248 15,828									31,076	
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										462,099	462,099
53	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
54	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0					462,099	462,099		
55	Expenditure Section B:												
56	CARES ACT -Nutrition Funding EXPENDITURES		DISBURSEMENTS										
57			(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		
58													
59	FUNCTION												
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										0	
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	14,166									14,166	
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	
71	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
72	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0					0	0		

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

	A	B	C	D	E	F	G	H	I	J	K	L
73	Expenditure Section C:											
74	ESSER II EXPENDITURES											
75												
76												
77	FUNCTION											
78	1. List the total expenditures for the Functions 1000 and 2000 below											
79	INSTRUCTION Total Expenditures	1000								1,468,006		1,468,006
80	SUPPORT SERVICES Total Expenditures	2000				356,562	99,758	102,845				559,165
81												
82	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
83	Facilities Acquisition and Construction Services (Total)	2530										0
84	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
85	FOOD SERVICES (Total)	2560										0
86												
87	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
88	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000								1,468,006		1,468,006
89	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000				356,562	99,758	102,845				559,165
90	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				356,562	99,758	102,845		1,468,006		2,027,171
91	Expenditure Section D:											
92	GEER I EXPENDITURES											
93												
94												
95	FUNCTION											
96	1. List the total expenditures for the Functions 1000 and 2000 below											
97	INSTRUCTION Total Expenditures	1000										0
98	SUPPORT SERVICES Total Expenditures	2000										0
99												
100	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
101	Facilities Acquisition and Construction Services (Total)	2530										0
102	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
103	FOOD SERVICES (Total)	2560										0
104												
105	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
106	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
107	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
108	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0

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

	A	B	C	D	E	F	G	H	I	J	K	L
109	Expenditure Section E:											
110	Other CARES, CRRSA, ARP Federal Stimulus Fund EXPENDITURES			-----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	FUNCTION											
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
127												
128	Expenditure Section F:											
129	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)			-----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	FUNCTION											
133	INSTRUCTION	1000		0	0	0	0	0	0	1,930,105		1,930,105
134	SUPPORT SERVICES	2000		0	0	356,562	108,292	102,845	0	0		567,699
135	TOTAL EXPENDITURES											2,497,804
136												
137	Expenditure Section G:											
138	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)			-----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	FUNCTION											
142	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				356,562	99,758	102,845		1,930,105		2,489,270

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2020	Add: Additions July 1, 2020 thru June 30, 2021	Less: Deletions July 1, 2020 thru June 30, 2021	Cost Ending June 30, 2021	Life In Years	Accumulated Depreciation Beginning July 1, 2020	Add: Depreciation Allowable July 1, 2020 thru June 30, 2021	Less: Depreciation Deletions July 1, 2020 thru June 30, 2021	Accumulated Depreciation Ending June 30, 2021	Ending Balance Undepreciated June 30, 2021
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	5,706,903			5,706,903						5,706,903
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	142,848,589	159,800		143,008,389	50	54,042,317	2,694,270		56,736,587	86,271,802
9	Temporary Buildings	232	19,387			19,387	20	11,103	969		12,072	7,315
10	Improvements Other than Buildings (Infrastructure)	240	14,153,123			14,153,123	20	10,079,433	556,316		10,635,749	3,517,374
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	8,664,960	119,420	107,853	8,676,527	10	7,904,573	234,025	107,853	8,030,745	645,782
13	5 Yr Schedule	252	2,411,783	39,806	6,300	2,445,289	5	2,255,845	100,903	6,300	2,350,448	94,841
14	3 Yr Schedule	253	2,932,359	332,921		3,265,280	3	2,924,636	115,067		3,039,703	225,577
15	Construction in Progress	260	63,000	429,514	63,000	429,514	--					429,514
16	Total Capital Assets	200	176,800,104	1,081,461	177,153	177,704,412		77,217,907	3,701,550	114,153	80,805,304	96,899,108
17	Non-Capitalized Equipment	700				2,224,293	10		222,429			
18	Allowable Depreciation								3,923,979			

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)							
2	<i>This schedule is completed for school districts only.</i>							
3								
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount		
5								
6	OPERATING EXPENSE PER PUPIL							
7	EXPENDITURES:							
8	ED	Expenditures 16-24, L116	Total Expenditures		\$	58,149,517		
9	O&M	Expenditures 16-24, L155	Total Expenditures			6,295,976		
10	DS	Expenditures 16-24, L178	Total Expenditures			12,693,402		
11	TR	Expenditures 16-24, L214	Total Expenditures			4,849,139		
12	MR/SS	Expenditures 16-24, L299	Total Expenditures			1,951,686		
13	TORT	Expenditures 16-24, L429	Total Expenditures			2,274,182		
14			Total Expenditures		\$	86,213,902		
15								
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:							
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)			0		
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0		
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0		
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0		
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0		
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)			0		
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0		
31	O&M-TR	Revenues 10-15, L213, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0		
32	O&M-TR	Revenues 10-15, L214, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0		
33	O&M	Revenues 10-15, L224, Col D	4810 Federal - Adult Education			0		
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs			650,362		
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			117,104		
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0		
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs			0		
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs			105,739		
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			657,803		
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition			28,311		
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			315,235		
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition			0		
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition			0		
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition			0		
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition			0		
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0		
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services			878,304		
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			18,446		
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			372,727		
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment			2,191,514		
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services			0		
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units			0		
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay			2,048,138		
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			32,779		
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			11,157,704		
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services			0		
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units			0		
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0		
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			0		
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			0		
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			26,183		
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			6,242		
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K			0		
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs			0		
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs			1,311		
72	MR/SS	Expenditures 16-24, L284, Col K	3000 Community Services			114,935		
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+I)	1125 Pre-K Programs			0		
75	Tort	Expenditures 16-24, L327, Col K - (G+I)	1225 Special Education Programs Pre-K			0		
76	Tort	Expenditures 16-24, L329, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0		
77	Tort	Expenditures 16-24, L330, Col K - (G+I)	1300 Adult/Continuing Education Programs			0		
78	Tort	Expenditures 16-24, L333, Col K - (G+I)	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+I)	3000 Community Services			0		
93	Tort	Expenditures 16-24, L421, Col K	4000 Total Payments to Other Govt Units			0		
94	Tort	Expenditures 16-24, L429, Col G	- Capital Outlay			0		
95	Tort	Expenditures 16-24, L429, Col I	- Non-Capitalized Equipment			0		
96			Total Deductions for OEPP Computation (Sum of Lines 18 - 95)		\$	18,722,837		
97			Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			67,491,065		
98			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021			6,770.90		
99			Estimated OEPP (Line 97 divided by Line 98)		\$	9,967.81		
100								

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)							
2	<i>This schedule is completed for school districts only.</i>							
3								
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount		
5								
101	PER CAPITA TUITION CHARGE							
102								
103	LESS OFFSETTING RECEIPTS/REVENUES:							
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0		
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0		
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0		
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0		
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0		
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0		
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0		
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0		
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0		
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0		
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		143,318		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		250,016		
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		484,841		
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		1,938		
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0		
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0		
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0		
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		19,200		
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)		872,167		
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		608,928		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		40,651		
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		3,800		
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		81,285		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		3,135,842		
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0		
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0		
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0		
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0		
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0		
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0		
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0		
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0		
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		0		
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		318,165		
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		1,994,815		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		380,772		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		53,532		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		1,295,695		
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		188,610		
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		729		
153	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments		0		
154	ED	Revenues 10-15, L255, Col C	4901	Race to the Top		0		
155	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L256, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0		
156	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0		
157	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0		
158	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920	McKinney Education for Homeless Children		550		
159	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0		
160	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932	Title II - Teacher Quality		144,906		
161	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960	Federal Charter Schools		0		
162	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981	State Assessment Grants		0		
163	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0		
164	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		124,632		
165	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		147,487		
166	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		2,548,891		
167	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 revenue received in FY21 for FY20 Expenses		0		
168	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		2,122,586		
169	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		15,006		
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202	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.							
203	** Go to the link below: Under Calculations, select FY 2021 Student Population Funding Allocation Summary.							
204	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.							
205	Evidence Based Funding Link: FY 2021 Student Population Funding Allocation - Summary							

Illinois State Board of Education
School Business Services Department

Current Year Payment on Contracts For Indirect Cost Rate Computation

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

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

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

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

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

Fund-Function-Object Chart

Indirect Cost Plan
(double click to view)

Subaward & Subcontract Guidance

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

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

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

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 15-22" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>	<i>475,000</i>
ED-Special Education Programs-Purchased Service	10-1000-300	Terry Falcomata	20,000	20,000	0
ED-Special Education Programs-Purchased Service	10-1000-300	Emergent Learning	21,044	21,044	0
ED-Educational Media Services-Purchased Service	10-2200-300	J.F. Electric	194,900	25,000	169,900
Transportation-Pupil Transportation-Purchased Service	40-2550-300	First Student	4,460,342	25,000	4,435,342
				0	0
				0	0
				0	0
				0	0
				0	0
Total			4,696,286		4,605,242

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>					923,117		
11	Value of Commodities Received for Fiscal Year 2021 (Include the value of commodities when determining if a Single Audit is required).					135,268		
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000			37,604,792		37,604,792	
20	Support Services:							
21	Pupil	2100			5,004,466		5,004,466	
22	Instructional Staff	2200			1,176,570		1,176,570	
23	General Admin.	2300			1,419,602		1,419,602	
24	School Admin	2400			3,611,766		3,611,766	
25	Business:							
26	Direction of Business Spt. Srv.	2510	246,505	0	246,505	0		
27	Fiscal Services	2520	432,466	0	432,466	0		
28	Oper. & Maint. Plant Services	2540		8,509,072	8,509,072			
29	Pupil Transportation	2550		4,888,990		4,888,990		
30	Food Services	2560		1,502,507		1,502,507		
31	Internal Services	2570	0	0	0	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		1,151,462		1,151,462		
36	Staff Services	2640	438,592	0	438,592	0		
37	Data Processing Services	2660	0	0	0	0		
38	Other:	2900		953,750		953,750		
39	Community Services	3000		993,239		993,239		
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 36)				(4,605,242)		(4,605,242)	
41	Total			1,117,563	62,210,974	9,626,635	53,701,902	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	1,117,563	Total Indirect Costs:	9,626,635	
44				Total Direct Costs:	62,210,974	Total Direct Costs:	53,701,902	
45				= 1.80%		= 17.93%		
46								

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (<i>Public Act 97-0357</i>)					
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	Edwardsville CUSD No. 7					
7	41-057-0070-26					
8	Check box if this schedule is not applicable.....	☐	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 					
10	Service or Function (Check all that apply)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits		X	X		Alton #11, Cahokia #187, Calhoun #40, Collinsville #10, see below...
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance		X	X		Alton #11, Brussels #42, Cahokia #187, Calhoun #40, see below...
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives					
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA :					
41	Employee Benefits: Columbia #4, Granite City #9, Madison #12, Roxana #1, Triad #2, Venice #3					
42	Insurance: Collinsville #10, Columbia #4, Granite City #9, Madison #12, Roxana #1, Venice #3, East-Alton Wood River #14, Marissa #40, Jacksonville #117					
43						

Edwardsville CUSD No. 7

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

Line No.		Fund 10	Fund 20	Fund 30	Fund 40	Fund 50	Fund 80
Revenues							
	In-district catering and net prepaid student cafeteria accounts	75,817					
74. Other Food Service	Performing Arts event tickets	1,576					
78. Admissions-Other	Technology replacement fees	1,938					
89. Rentals-Other	Kid Zone & Summer Zone	872,167					
108. Other Local Fees	Athletic & Performing Arts Camps	38,333					
109. Other Local Revenues	Miscellaneous	21,928					
	Property Insurance claims		51,852				
	Charter reimbursement				763		
Other Restricted Revenues from							
170. State Sources	Orphanage Tuition reimbursement	182,814					
	DHS Prevocational grant	29,375					
	DHS/DCFS childcare reimbursement	55,976					
	School Maintenance grant		50,000				
199. Food Service-Other (Federal)	USDA food distribution	135,268					
222. CTE-Other (Federal)	Perkins grant	729					
Other Restricted Revenues from							
267. Federal Sources	Library of Congress grant	5,374					
	CARES Act-ESSER I grant	516,346					
	CARES Act-ESSER II	2,027,171					
Expenditures							
75. Other Support Services	Medicaid claims processing fees	14,059					
175. Debt Services-Other	Refunding and bond issuance expenses	256,124		256,124			
241. Other Support Services-Pupil	IMRF/Soc Sec/Medicare for Monitors					39,811	
	Monitors' salaries & benefits;						
352. Other Support Services-Pupil	prevention services						362,694
385. Other Support Services	Insurance; AED supplies						939,691
Schedule of Short-Term & Long-Term Debt							
33. Debt refunded-2014A Issue	(5,005,000)						
34. Debt refunded-2014B Issue	(5,685,000)						

Edwardsville CUSD No. 7

41-057-0070-26