

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

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

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

School District  
 Joint Agreement

<p align="center"><b><u>School District/Joint Agreement Information</u></b>          (See instructions on inside of this page.)</p>		<p align="center"><b><u>Accounting Basis:</u></b></p> <p><input checked="" type="checkbox"/> CASH  <input type="checkbox"/> ACCRUAL</p>		<p align="center"><b><u>Certified Public Accountant Information</u></b></p>	
School District/Joint Agreement Number: <b>35-050-1200-17</b>				Name of Auditing Firm: <b>Gorenz and Associates, Ltd.</b>	
County Name: <b>LaSalle</b>				Name of Audit Manager: <b>Tim C. Custis, CPA</b>	
Name of School District/Joint Agreement: <b>LaSalle-Peru Township High School District No.120</b>				Address: <b>4200 N. Knoxville Ave.</b>	
Address: <b>541 Chartres Street</b>		<p align="center"><b><u>Filing Status:</u></b>  <b><u>Submit electronic AFR directly to ISBE</u></b></p> <p align="center">Click on the Link to Submit:  <a href="#">Send ISBE a File</a></p> <p align="center"><b>0</b></p>		City: <b>Peoria</b> State: <b>IL</b> Zip Code: <b>61614</b>	
City: <b>LaSalle</b>				Phone Number: <b>309-685-7621</b> Fax Number: <b>309-685-4758</b>	
Email Address: <a href="mailto:swroblewski@lphs.net">swroblewski@lphs.net</a>				IL License Number (9 digit): <b>065-020370</b> Expiration Date: <b>9/30/2024</b>	
Zip Code: <b>61301</b>				Email Address: <a href="mailto:tcustis@gorenzcpa.com">tcustis@gorenzcpa.com</a>	
<p><b><u>Annual Financial Report</u></b>          Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified  <input checked="" type="checkbox"/> Adverse  <input type="checkbox"/> Disclaimer</p>				<p align="center"><b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b></p> <p align="center"><b>Single Audit Questions 217-782-5630 or GATA@isbe.net</b>  <a href="#">Single Audit and GATA Information</a></p>	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____			
District Superintendent/Administrator Name (Type or Print): <b>Steve Wroblewski</b>		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: <a href="mailto:swroblewski@lphs.net">swroblewski@lphs.net</a>		Email Address:		Email Address:	
Telephone: <b>815-223-1721</b> Fax Number: <b>815-223-3444</b>		Telephone: Fax Number:		Telephone: Fax Number:	
Signature & Date:		Signature & Date:		Signature & Date:	

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

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100.  
 In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.  
 Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

TABLE OF CONTENTS

	TAB Name	AFR Page No.
Auditor's Questionnaire.....	Aud Quest	<a href="#">2</a>
Comments Applicable to the Auditor's Questionnaire.....	Aud Quest	<a href="#">2</a>
Financial Profile Information .....	FP Info	<a href="#">3</a>
Estimated Financial Profile Summary.....	Financial Profile	<a href="#">4</a>
<b>Basic Financial Statements</b>		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position .....	Assets-Liab	<a href="#">5-6</a>
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other		
Sources (Uses) and Changes in Fund Balances (All Funds).....	Acct Summary	<a href="#">7-9</a>
Statements of Revenues Received/Revenues (All Funds).....	Revenues	<a href="#">10-15</a>
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds).....	Expenditures	<a href="#">16-24</a>
<b>Supplementary Schedules</b>		
Schedule of Ad Valorem Tax Receipts.....	Tax Sched	<a href="#">25</a>
Schedule of Short-Term Debt/Long-Term Debt .....	Short-Term Long-Term Debt	<a href="#">26</a>
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/		
Schedule of Tort Immunity Expenditures.....	Rest Tax Levies-Tort Im	<a href="#">27</a>
CARES CRRSA ARP Schedule.....	CARES CRRSA ARP	<a href="#">28-31</a>
<b>Statistical Section</b>		
Schedule of Capital Outlay and Depreciation.....	Cap Outlay Deprec	<a href="#">32</a>
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation.....	PCTC-OEPP	<a href="#">33-35</a>
Indirect Cost Rate - Contracts paid in Current Year.....	Contracts Paid in CY	<a href="#">36</a>
Indirect Cost Rate - Computation.....	ICR Computation	<a href="#">37</a>
<b>Report on Shared Services or Outsourcing .....</b>	Shared Outsourced Serv.	<a href="#">38</a>
<b>Administrative Cost Worksheet.....</b>	AC	<a href="#">39</a>
<b>Itemization Schedule.....</b>	ITEMIZATION	<a href="#">40</a>
<b>Reference Page.....</b>	REF	<a href="#">41</a>
<b>Notes, Opinion Letters, etc.....</b>	Opinion-Notes	<a href="#">42</a>
<b>Deficit Reduction Calculation.....</b>	Deficit AFR Sum Calc	<a href="#">43</a>
<b>Audit Checklist/Balancing Schedule.....</b>	AUDITCHECK	<a href="#">Auditcheck</a>
<b>Single Audit and GATA Information.....</b>	Single Audit and GATA Information	<a href="#">=</a>

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)  
 This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

[23. Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C \(Part 100\)](#)

- Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
- Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page
- Before submitting AFR - **be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR
- Submit AFR Electronically**
  - The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district on before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). **Note: CD/Disk no longer accepted.**  
[Attachment Manager Link](#)
  - AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (\*.wpd) or Adobe (\*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.  
*Note: In Windows 7 and above, files can be saved in Adobe Acrobat (\*.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embedded them for you.*
- Submit Paper Copy of AFR with Signatures**
  - The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.  
*Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.*
  - Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
  - Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
    - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after
    - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.  
[Federal Single Audit 2 CFR 200.500](#)
- Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code
- Qualifications of Auditing Firm**
  - School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period
  - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

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

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

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

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

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

Date:

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

Account Name	3100	3120	3500	3510	3950	Total
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
<b>Total</b>						\$-

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

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

**Gorenz and Associates, Ltd.**

*Name of Audit Firm (print)*

*The undersigned affirms that this audit was conducted by a qualified auditing firm and in accordance with the applicable standards [23 Illinois Administrative Code Part 100] and the scope of the audit conformed to the requirements of subsection (a) or (b) of 23 Illinois Administrative Code Part 100 Section 110, as applicable.*

Gorenz and Associates, Ltd.  
*Signature*

11/08/2021  
*mm/dd/yyyy*

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

	A	B	C	D	E	F	G	H	I	J	K	L	M		
1	<b>FINANCIAL PROFILE INFORMATION</b>														
2															
3	<i>Required to be completed for School Districts only.</i>														
4															
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)														
6															
7	<b>Tax Year 2020</b>			Equalized Assessed Valuation (EAV):					668,734,684						
8															
9	Educational			Operations & Maintenance			Transportation			Combined Total			Working Cash		
10	Rate(s): 0.009200			+ 0.002500			+ 0.001200			= 0.012900			0.000500		
11															
12															
13	<b>A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".</b>														
14	<b>B. Results of Operations *</b>														
15															
16	Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)			Fund Balance					
17	15,373,087			15,858,371			(485,284)			7,263,255					
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.														
19															
20															
21	<b>C. Short-Term Debt **</b>														
22	CPPRT Notes			TAWs			TANs			TO/EMP. Orders			EBF/GSA Certificates		
23	0			0			0			0			0		
24	Other			Total											
25	0			0											
26	** The numbers shown are the sum of entries on page 26.														
27															
28															
29	<b>D. Long-Term Debt</b>														
30	Check the applicable box for long-term debt allowance by type of district.														
31															
32	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,						46,142,693							
33	<input type="checkbox"/>	b. 13.8% for unit districts.													
34															
35	Long-Term Debt Outstanding:														
36															
37	<input type="checkbox"/>	c. Long-Term Debt (Principal only)						Acct							
38	<input type="checkbox"/>	Outstanding:.....						511		45,370,927					
39															
40															
41	<b>E. Material Impact on Financial Position</b>														
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.														
43	Attach sheets as needed explaining each item checked.														
44															
45	<input type="checkbox"/>	Pending Litigation													
46	<input type="checkbox"/>	Material Decrease in EAV													
47	<input type="checkbox"/>	Material Increase/Decrease in Enrollment													
48	<input type="checkbox"/>	Adverse Arbitration Ruling													
49	<input type="checkbox"/>	Passage of Referendum													
50	<input type="checkbox"/>	Taxes Filed Under Protest													
51	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)													
52	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)													
53															
54	Comments:														
55															
56															
57															
58															
59															
60															
61															
62															

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>																
2	(Go to the following website for reference to the Financial Profile)																
3	<a href="https://www.isbe.net/Pages/School-District-Financial-Profile.aspx">https://www.isbe.net/Pages/School-District-Financial-Profile.aspx</a>																
4																	
5																	
6																	
7	<b>District Name:</b>	LaSalle-Peru Township High School District No.120															
8	<b>District Code:</b>	35-050-1200-17															
9	<b>County Name:</b>	LaSalle															
10																	
11	<b>1. Fund Balance to Revenue Ratio:</b>																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	<b>Total</b>	<b>Ratio</b>	<b>Score</b>												<b>4</b>
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	7,263,255.00	0.478	<b>Weight</b>												0.35
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	15,198,643.00		<b>Value</b>												1.40
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)		(174,444.00)														
16	<b>2. Expenditures to Revenue Ratio:</b>																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	<b>Total</b>	<b>Ratio</b>	<b>Score</b>												<b>3</b>
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	15,858,371.00	1.043	<b>Adjustment</b>												0
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	15,198,643.00		<b>Weight</b>												0.35
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)		(174,444.00)		<b>Value</b>												1.05
21	Possible Adjustment:																
22																	
23	<b>3. Days Cash on Hand:</b>																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	<b>Total</b>	<b>Days</b>	<b>Score</b>												<b>3</b>
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	7,263,255.00	164.88	<b>Weight</b>												0.10
26			44,051.03		<b>Value</b>												0.30
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>																
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	<b>Total</b>	<b>Percent</b>	<b>Score</b>												<b>4</b>
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	0.00	100.00	<b>Weight</b>												0.10
30			7,332,675.81		<b>Value</b>												0.40
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>																
32	Long-Term Debt Outstanding (P3, Cell H38)		<b>Total</b>	<b>Percent</b>	<b>Score</b>												<b>1</b>
33	Total Long-Term Debt Allowed (P3, Cell H32)		45,370,927.00	1.67	<b>Weight</b>												0.10
34			46,142,693.20		<b>Value</b>												0.10
35																<b>Total Profile Score:</b>	<b>3.25 *</b>
36																<b>Estimated 2022 Financial Profile Designation:</b>	<b><u>REVIEW</u></b>
37																	
38																	
39																	
40																	
41																	
42																	

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

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		2,613,801	1,550,981	450,704	1,160,916	257,483	0	1,937,557	21,268	2,289,216
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	0	0	0	0	0	0	0	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	0	0	0	0	0	0	0	0	0
9	Other Receivables	160	0	0	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	<b>Total Current Assets</b>		2,613,801	1,550,981	450,704	1,160,916	257,483	0	1,937,557	21,268	2,289,216
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	0	0	0	0	0	0	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	0	0	0	0	0	0	0	0	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	<b>Total Current Liabilities</b>		0	0	0	0	0	0	0	0	0
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	299,052	0	0	0	151,550	0	0	0	0
39	Unreserved Fund Balance	730	2,314,749	1,550,981	450,704	1,160,916	105,933	0	1,937,557	21,268	2,289,216
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		2,613,801	1,550,981	450,704	1,160,916	257,483	0	1,937,557	21,268	2,289,216
42											
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>										
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>										
45	Student Activity Fund Cash and Investments	126	370,083								
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		370,083								
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	370,083								
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		370,083								
51											
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>										
53	<b>Total Current Assets District with Student Activity Funds</b>		2,983,884	1,550,981	450,704	1,160,916	257,483	0	1,937,557	21,268	2,289,216
54	<b>Total Capital Assets District with Student Activity Funds</b>										
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>										
56	<b>Total Current Liabilities District with Student Activity Funds</b>		0	0	0	0	0	0	0	0	0
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>										
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>										
59	Reserved Fund Balance District with Student Activity Funds	714	669,135	0	0	0	151,550	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	2,314,749	1,550,981	450,704	1,160,916	105,933	0	1,937,557	21,268	2,289,216
61	Investment in General Fixed Assets District with Student Activity Funds										
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		2,983,884	1,550,981	450,704	1,160,916	257,483	0	1,937,557	21,268	2,289,216

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

1	A	B	L	M	N
2	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		36,809		
5	Investments	120	64,987		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	0		
10	Inventory	170	0		
11	Prepaid Items	180	0		
12	Other Current Assets (Describe & Itemize)	190	0		
13	<b>Total Current Assets</b>		<b>101,796</b>		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		1,403,022	
17	Building & Building Improvements	230		73,555,557	
18	Site Improvements & Infrastructure	240		3,216,849	
19	Capitalized Equipment	250		5,080,140	
20	Construction in Progress	260		87,455	
21	Amount Available in Debt Service Funds	340			450,704
22	Amount to be Provided for Payment on Long-Term Debt	350			44,920,223
23	<b>Total Capital Assets</b>			<b>83,343,023</b>	<b>45,370,927</b>
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	0		
34	<b>Total Current Liabilities</b>		<b>0</b>		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			45,370,927
37	<b>Total Long-Term Liabilities</b>				<b>45,370,927</b>
38	Reserved Fund Balance	714	101,796		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			83,343,023	
41	<b>Total Liabilities and Fund Balance</b>		<b>101,796</b>	<b>83,343,023</b>	<b>45,370,927</b>
42					
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>				
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>				
45	Student Activity Fund Cash and Investments	126			
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>				
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				
51					
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>				
53	<b>Total Current Assets District with Student Activity Funds</b>		<b>101,796</b>		
54	<b>Total Capital Assets District with Student Activity Funds</b>			<b>83,343,023</b>	<b>45,370,927</b>
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>				
56	<b>Total Current Liabilities District with Student Activity Funds</b>		<b>0</b>		
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>				<b>45,370,927</b>
59	Reserved Fund Balance District with Student Activity Funds	714	101,796		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			83,343,023	
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		<b>101,796</b>	<b>83,343,023</b>	<b>45,370,927</b>

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES</b>										
4	LOCAL SOURCES	1000	9,005,892	1,553,386	4,824,740	693,606	636,360	1,110	299,437	1,408,734	310,844
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	2,586,769	0	0	268,988	0	0	0	0	0
7	FEDERAL SOURCES	4000	857,287	107,722	0	0	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		12,449,948	1,661,108	4,824,740	962,594	636,360	1,110	299,437	1,408,734	310,844
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	6,746,054								
10	<b>Total Receipts/Revenues</b>		19,196,002	1,661,108	4,824,740	962,594	636,360	1,110	299,437	1,408,734	310,844
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	8,911,969				161,567			618,747	
13	Support Services	2000	3,302,957	2,281,827		632,844	400,644	992,332		771,672	5,657,913
14	Community Services	3000	0	0		0	0			0	
15	Payments to Other Districts & Governmental Units	4000	728,774	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	5,234,061	0	0			0	0
17	<b>Total Direct Disbursements/Expenditures</b>		12,943,700	2,281,827	5,234,061	632,844	562,211	992,332		1,390,419	5,657,913
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	6,746,054	0	0	0	0	0		0	0
19	<b>Total Disbursements/Expenditures</b>		19,689,754	2,281,827	5,234,061	632,844	562,211	992,332		1,390,419	5,657,913
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		(493,752)	(620,719)	(409,321)	329,750	74,149	(991,222)	299,437	18,315	(5,347,069)
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	<b>OTHER SOURCES OF FUNDS (7000)</b>										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110	0								
25	Abatement of the Working Cash Fund <sup>12</sup>	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	15,502	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170			0						
32	<b>SALE OF BONDS (7200)</b>										
33	Principal on Bonds Sold	7210	0	0	0	0		990,000	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		1,222	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	25,575	0		0	0	0	0
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			162,100						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			12,344						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	126,129	0	0	0	0	0	0	0	0
44	<b>Total Other Sources of Funds</b>		141,631	0	200,019	0	0	991,222	0	0	0
45	<b>OTHER USES OF FUNDS (8000)</b>										

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							15,502		
49	Transfer Among Funds	8130	0	0		0					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	162,100	0				0			
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0			
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0				0			
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0				0			
58	Taxes Pledged to Pay Interest on Capital Leases	8510	12,344	0				0			
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0			
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0			
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810	0	0							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
76	<b>Total Other Uses of Funds</b>		174,444	0	0	0	0	0	15,502	0	0
77	<b>Total Other Sources/Uses of Funds</b>		(32,813)	0	200,019	0	0	991,222	(15,502)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(526,565)	(620,719)	(209,302)	329,750	74,149	0	283,935	18,315	(5,347,069)
79	<b>Fund Balances without Student Activity Funds - July 1, 2020</b>		3,140,366	2,171,700	660,006	831,166	183,334	0	1,653,622	2,953	7,636,285
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		0	0	0	0	0	0	0	0	0
81	<b>Fund Balances without Student Activity Funds - June 30, 2021</b>		2,613,801	1,550,981	450,704	1,160,916	257,483	0	1,937,557	21,268	2,289,216
84											
85	<b>Student Activity Fund Balance - July 1, 2020</b>		389,531								
86	<b>RECEIPTS/REVENUES -Student Activity Funds</b>										
87	<b>Total Student Activity Direct Receipts/Revenues</b>	1799	372,323								
88	<b>DISBURSEMENTS/EXPENDITURES -Students Activity Funds</b>										
89	<b>Total Student Activity Disbursements/Expenditures</b>	1999	391,771								
90	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		(19,448)								
91	<b>Student Activity Fund Balance - June 30, 2021</b>		370,083								
92											

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
93	<b>RECEIPTS/REVENUES (with Student Activity Funds)</b>										
94	LOCAL SOURCES	1000	9,378,215	1,553,386	4,824,740	693,606	636,360	1,110	299,437	1,408,734	310,844
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	2,586,769	0	0	268,988	0	0	0	0	0
97	FEDERAL SOURCES	4000	857,287	107,722	0	0	0	0	0	0	0
98	<b>Total Direct Receipts/Revenues</b>		12,822,271	1,661,108	4,824,740	962,594	636,360	1,110	299,437	1,408,734	310,844
99	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	6,746,054	0	0	0	0	0		0	0
100	<b>Total Receipts/Revenues</b>		19,568,325	1,661,108	4,824,740	962,594	636,360	1,110	299,437	1,408,734	310,844
101	<b>DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)</b>										
102	Instruction	1000	9,303,740				161,567				
103	Support Services	2000	3,302,957	2,281,827		632,844	400,644	992,332		771,672	5,657,913
104	Community Services	3000	0	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	728,774	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	5,234,061	0	0			0	0
107	<b>Total Direct Disbursements/Expenditures</b>		13,335,471	2,281,827	5,234,061	632,844	562,211	992,332		1,390,419	5,657,913
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	6,746,054	0	0	0	0	0		0	0
109	<b>Total Disbursements/Expenditures</b>		20,081,525	2,281,827	5,234,061	632,844	562,211	992,332		1,390,419	5,657,913
110	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		(513,200)	(620,719)	(409,321)	329,750	74,149	(991,222)	299,437	18,315	(5,347,069)
111	<b>OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)</b>										
112	<b>OTHER SOURCES OF FUNDS (7000)</b>										
113	<b>Total Other Sources of Funds</b>		141,631	0	200,019	0	0	991,222	0	0	0
114	<b>OTHER USES OF FUNDS (8000)</b>										
115	<b>Total Other Uses of Funds</b>		174,444	0	0	0	0	0	15,502	0	0
116	<b>Total Other Sources/Uses of Funds</b>		(32,813)	0	200,019	0	0	991,222	(15,502)	0	0
117	<b>Fund Balances (All sources with Student Activity Funds) - June 30, 2021</b>		2,983,884	1,550,981	450,704	1,160,916	257,483	0	1,937,557	21,268	2,289,216

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		5,236,628	1,422,998	4,334,493	683,039	258,111	0	284,600	1,403,798	284,600
6	Leasing Purposes Levy <sup>8</sup>	1130	284,600	0							
7	Special Education Purposes Levy	1140	113,840	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					317,300				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>5,635,068</b>	<b>1,422,998</b>	<b>4,334,493</b>	<b>683,039</b>	<b>575,411</b>	<b>0</b>	<b>284,600</b>	<b>1,403,798</b>	<b>284,600</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210	2,110	230	658	110	143	0	45	246	45
15	Payments from Local Housing Authorities	1220	4,433	1,119	3,410	537	453	0	224	1,104	224
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	1,736,949	0	0	0	57,000	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	<b>Total Payments in Lieu of Taxes</b>		<b>1,743,492</b>	<b>1,349</b>	<b>4,068</b>	<b>647</b>	<b>57,596</b>	<b>0</b>	<b>269</b>	<b>1,350</b>	<b>269</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	23,055								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	46,455								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	<b>Total Tuition</b>		<b>69,510</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				150					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	<b>Total Transportation Fees</b>					150					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	38,637	19,335	14,722	10,557	3,616	1,110	15,594	3,899	26,235
66	Gain or Loss on Sale of Investments	1520	(2,472)	(1,125)	(511)	(787)	(263)	0	(1,026)	(313)	(260)
67	<b>Total Earnings on Investments</b>		36,165	18,210	14,211	9,770	3,353	1,110	14,568	3,586	25,975
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	26								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	718								
75	<b>Total Food Service</b>		744								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	13,567	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	32,164	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	Student Activity Funds Revenues	1799	372,323								
83	<b>Total District/School Activity Income (without Student Activity Funds)</b>		45,731	0							
84	<b>Total District/School Activity Income (with Student Activity Funds)</b>		418,054								
85	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
86	Rentals - Regular Textbooks	1811	120,424								
87	Rentals - Summer School Textbooks	1812	0								
88	Rentals - Adult/Continuing Education Textbooks	1813	0								
89	Rentals - Other (Describe & Itemize)	1819	0								
90	Sales - Regular Textbooks	1821	0								
91	Sales - Summer School Textbooks	1822	0								
92	Sales - Adult/Continuing Education Textbooks	1823	0								
93	Sales - Other (Describe & Itemize)	1829	5								
94	Other (Describe & Itemize)	1890	0								
95	<b>Total Textbook Income</b>		120,429								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
97	Rentals	1910	0	3,667							
98	Contributions and Donations from Private Sources	1920	249	0	0	0	0	0	0	0	0
99	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
100	Services Provided Other Districts	1940	1,026,703	107,162		0					
101	Refund of Prior Years' Expenditures	1950	10,018	0	0	0	0	0		0	0
102	Payments of Surplus Moneys from TIF Districts	1960	250,151	0	471,968	0	0	0	0	0	0
103	Drivers' Education Fees	1970	25,167								

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
104	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
105	School Facility Occupation Tax Proceeds	1983			0			0			
106	Payment from Other Districts	1991	0	0	0	0	0	0			
107	Sale of Vocational Projects	1992	0								
108	Other Local Fees (Describe & Itemize)	1993	35,129	0	0	0	0	0		0	0
109	Other Local Revenues (Describe & Itemize)	1999	7,336	0	0	0	0	0	0	0	0
110	<b>Total Other Revenue from Local Sources</b>		1,354,753	110,829	471,968	0	0	0	0	0	0
111	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	1000	9,005,892	1,553,386	4,824,740	693,606	636,360	1,110	299,437	1,408,734	310,844
112	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	1000	9,378,215								
113	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
114	Flow-through Revenue from State Sources	2100	0	0		0	0				
115	Flow-through Revenue from Federal Sources		0	0		0	0				
116	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
117	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	2000	0	0		0	0				
118	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
119	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	2,251,022	0	0	0	0	0		0	0
121	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
122	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
124	<b>Total Unrestricted Grants-In-Aid</b>		2,251,022	0	0	0	0	0		0	0
125	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
126	<b>SPECIAL EDUCATION</b>										
127	Special Education - Private Facility Tuition	3100	133,961			0					
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	0			0					
129	Special Education - Personnel	3110	0	0		0					
130	Special Education - Orphanage - Individual	3120	65,800			0					
131	Special Education - Orphanage - Summer Individual	3130	0			0					
132	Special Education - Summer School	3145	0			0					
133	Special Education - Other (Describe & Itemize)	3199	0	0		0					
134	<b>Total Special Education</b>		199,761	0		0					
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
136	CTE - Technical Education - Tech Prep	3200	0	0			0				
137	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
138	CTE - WECEP	3225	0	0			0				
139	CTE - Agriculture Education	3235	0	0			0				
140	CTE - Instructor Practicum	3240	0	0			0				
141	CTE - Student Organizations	3270	0	0			0				
142	CTE - Other (Describe & Itemize)	3299	0	0			0				
143	<b>Total Career and Technical Education</b>		0	0			0				
144	<b>BILINGUAL EDUCATION</b>										
145	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
147	<b>Total Bilingual Ed</b>		0				0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
148	State Free Lunch & Breakfast	3360	984								
149	School Breakfast Initiative	3365	0	0			0				
150	Driver Education	3370	35,028	0							
151	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
152	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
153	<b>TRANSPORTATION</b>										
154	Transportation - Regular and Vocational	3500	0	0		85,097	0				
155	Transportation - Special Education	3510	0	0		183,891	0				
156	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
157	<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>268,988</b>	<b>0</b>				
158	Learning Improvement - Change Grants	3610	0								
159	Scientific Literacy	3660	0	0		0	0				
160	Truant Alternative/Optional Education	3695	98,165			0	0				
161	Early Childhood - Block Grant	3705	0	0		0	0				
162	Chicago General Education Block Grant	3766									0
163	Chicago Educational Services Block Grant	3767									0
164	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			
165	Technology - Technology for Success	3780	0	0	0	0	0	0			
166	State Charter Schools	3815	0			0					
167	Extended Learning Opportunities - Summer Bridges	3825	0			0					
168	Infrastructure Improvements - Planning/Construction	3920		0				0			
169	School Infrastructure - Maintenance Projects	3925		0				0			0
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,809	0	0	0	0	0	0	0	0
171	<b>Total Restricted Grants-In-Aid</b>		<b>335,747</b>	<b>0</b>	<b>0</b>	<b>268,988</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
172	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>2,586,769</b>	<b>0</b>	<b>0</b>	<b>268,988</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
175	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
177	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
179	Head Start	4045	0								
180	Construction (Impact Aid)	4050	0	0				0			
181	MAGNET	4060	0	0		0	0	0			
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
183	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>
184	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
185	<b>TITLE V</b>										
186	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
187	Title V - District Projects	4105	0	0		0	0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
188	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
189	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
190	<b>Total Title V</b>		0	0		0	0				
191	<b>FOOD SERVICE</b>										
192	Breakfast Start-Up Expansion	4200	0				0				
193	National School Lunch Program	4210	912				0				
194	Special Milk Program	4215	0				0				
195	School Breakfast Program	4220	512				0				
196	Summer Food Service Program	4225	130,120				0				
197	Child and Adult Care Food Program	4226	0				0				
198	Fresh Fruits & Vegetables	4240	0								
199	Food Service - Other (Describe & Itemize)	4299	0				0				
200	<b>Total Food Service</b>		131,544				0				
201	<b>TITLE I</b>										
202	Title I - Low Income	4300	209,424	0		0	0				
203	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
204	Title I - Migrant Education	4340	0	0		0	0				
205	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
206	<b>Total Title I</b>		209,424	0		0	0				
207	<b>TITLE IV</b>										
208	Title IV - Student Support & Academic Enrichment Grant	4400	18,966	0		0	0				
209	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
210	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
211	<b>Total Title IV</b>		18,966	0		0	0				
212	<b>FEDERAL - SPECIAL EDUCATION</b>										
213	Fed - Spec Education - Preschool Flow-Through	4600	0	0		0	0				
214	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
215	Fed - Spec Education - IDEA - Flow Through	4620	297,714	957		0	0				
216	Fed - Spec Education - IDEA - Room & Board	4625	0	0		0	0				
217	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
219	<b>Total Federal - Special Education</b>		297,714	957		0	0				
220	<b>CTE - PERKINS</b>										
221	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
222	CTE - Other (Describe & Itemize)	4799	0	0			0				
223	<b>Total CTE - Perkins</b>		0	0			0				
224	Federal - Adult Education	4810	0	0			0				
225	ARRA - General State Aid - Education Stabilization	4850	0	0		0	0	0			
226	ARRA - Title I - Low Income	4851	0	0		0	0				
227	ARRA - Title I - Neglected, Private	4852	0	0		0	0	0			
228	ARRA - Title I - Delinquent, Private	4853	0	0		0	0	0			
229	ARRA - Title I - School Improvement (Part A)	4854	0	0		0	0	0			
230	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0		0	0	0			
231	ARRA - IDEA - Part B - Preschool	4856	0	0		0	0	0			
232	ARRA - IDEA - Part B - Flow-Through	4857	0	0		0	0	0			
233	ARRA - Title IID - Technology-Formula	4860	0	0		0	0	0			
234	ARRA - Title IID - Technology-Competitive	4861	0	0		0	0	0			
235	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
236	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
237	Impact Aid Formula Grants	4864	0	0		0	0	0			
238	Impact Aid Competitive Grants	4865	0	0		0	0	0			

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
239	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0			
240	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0			
241	Build America Bond Tax Credits	4868	0	0	0	0	0	0			
242	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0			
243	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0		0	0	0			
244	Other ARRA Funds - II	4871	0	0		0	0	0			
245	Other ARRA Funds - III	4872	0	0		0	0	0			
246	Other ARRA Funds - IV	4873	0	0		0	0	0			
247	Other ARRA Funds - V	4874	0	0		0	0	0			
248	ARRA - Early Childhood	4875	0	0		0	0	0			
249	Other ARRA Funds VII	4876	0	0		0	0	0			
250	Other ARRA Funds VIII	4877	0	0		0	0	0			
251	Other ARRA Funds IX	4878	0	0		0	0	0			
252	Other ARRA Funds X	4879	0	0		0	0	0			
253	Other ARRA Funds Ed Job Fund Program	4880	0	0		0	0	0			
254	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
255	Race to the Top Program	4901	0								
256	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
257	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	0			0	0				
259	McKinney Education for Homeless Children	4920	0	0		0	0				
260	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
261	Title II - Teacher Quality	4932	45,204	0		0	0				
262	Federal Charter Schools	4960	0	0		0	0				
263	State Assessment Grants	4981	0	0		0	0				
264	Grant for State Assessments and Related Activities	4982	0	0		0	0				
265	Medicaid Matching Funds - Administrative Outreach	4991	56,565	0		0	0				
266	Medicaid Matching Funds - Fee-for-Service Program	4992	16,589	0		0	0				
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	81,281	106,765		0	0	0			0
268	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		857,287	107,722	0	0	0	0		0	0
269	<b>Total Receipts/Revenues from Federal Sources</b>	4000	857,287	107,722	0	0	0	0	0	0	0
270	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		12,449,948	1,661,108	4,824,740	962,594	636,360	1,110	299,437	1,408,734	310,844
271	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		12,822,271	1,661,108	4,824,740	962,594	636,360	1,110	299,437	1,408,734	310,844

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	3,061,701	947,941	89,373	266,554	214,025	4,692	0	0	4,584,286	4,599,966
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200-1220)	1200	1,261,080	314,738	68,998	9,886	1,750	125	0	0	1,656,577	1,749,036
9	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	156,363	39,862	0	12,179	17,430	0	0	0	225,834	209,179
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	1,010,608	200,029	0	23,337	0	3,200	0	0	1,237,174	1,283,022
14	Interscholastic Programs	1500	421,932	37,937	43,803	45,132	28,950	16,681	0	0	594,435	632,662
15	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	155,715	39,431	6,204	2,611	0	16,893	0	0	220,854	221,886
18	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
19	Truant Alternative & Optional Programs	1900	47,781	14,591	0	0	0	0	0	0	62,372	66,208
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						330,437			330,437	345,000
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922						0			0	0
33	Student Activity Fund Expenditures	1999						391,771			391,771	530,000
34	<b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>6,115,180</b>	<b>1,594,529</b>	<b>208,378</b>	<b>359,699</b>	<b>262,155</b>	<b>372,028</b>	<b>0</b>	<b>0</b>	<b>8,911,969</b>	<b>9,106,959</b>
35	<b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>6,115,180</b>	<b>1,594,529</b>	<b>208,378</b>	<b>359,699</b>	<b>262,155</b>	<b>763,799</b>	<b>0</b>	<b>0</b>	<b>9,303,740</b>	<b>9,636,959</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110	159,669	42,529	0	421	0	50	0	0	202,669	215,020
39	Guidance Services	2120	336,108	93,912	458	3,625	0	429	0	0	434,532	467,719
40	Health Services	2130	44,804	633	87	679	0	35	0	0	46,238	49,079
41	Psychological Services	2140	82,947	55,260	0	150	0	0	0	0	138,357	108,853
42	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
43	Other Support Services - Pupils (Describe & Itemize)	2190	29,138	28,358	0	4,975	0	0	0	0	62,471	69,447
44	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>652,666</b>	<b>220,692</b>	<b>545</b>	<b>9,850</b>	<b>0</b>	<b>514</b>	<b>0</b>	<b>0</b>	<b>884,267</b>	<b>910,118</b>
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210	3,773	853	11,985	289	0	0	0	0	16,900	55,215
47	Educational Media Services	2220	65,595	23,790	0	19,359	34,855	0	0	0	143,599	147,437
48	Assessment & Testing	2230	0	0	42,029	0	0	0	0	0	42,029	54,780
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>69,368</b>	<b>24,643</b>	<b>54,014</b>	<b>19,648</b>	<b>34,855</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>202,528</b>	<b>257,432</b>
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310	89,038	8,417	126,783	2,319	0	30,614	0	0	257,171	278,218
52	Executive Administration Services	2320	156,555	40,172	5,246	590	0	2,222	0	0	204,785	209,210
53	Special Area Administration Services	2330	66,375	22,078	0	0	0	0	0	0	88,453	83,675
54	Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0	0
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>311,968</b>	<b>70,667</b>	<b>132,029</b>	<b>2,909</b>	<b>0</b>	<b>32,836</b>	<b>0</b>	<b>0</b>	<b>550,409</b>	<b>571,103</b>

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
57	Office of the Principal Services	2410	273,966	126,086	2,832	11,277	0	3,351	0	0	417,512	354,533
58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>273,966</b>	<b>126,086</b>	<b>2,832</b>	<b>11,277</b>	<b>0</b>	<b>3,351</b>	<b>0</b>	<b>0</b>	<b>417,512</b>	<b>354,533</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510	101,463	4,258	0	0	0	0	0	0	105,721	22,538
62	Fiscal Services	2520	73,092	8,373	0	0	0	765	0	0	82,230	162,308
63	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	8,000
65	Food Services	2560	115,185	28,541	1,261	51,401	0	0	0	0	196,388	246,480
66	Internal Services	2570	23,103	2,782	3,709	3,574	0	0	0	0	33,168	37,774
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>312,843</b>	<b>43,954</b>	<b>4,970</b>	<b>54,975</b>	<b>0</b>	<b>765</b>	<b>0</b>	<b>0</b>	<b>417,507</b>	<b>477,100</b>
68	<b>SUPPORT SERVICES - CENTRAL</b>											
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development, & Evaluation Services	2620	167,550	24,704	0	0	0	0	0	0	192,254	185,139
71	Information Services	2630	62,980	18,359	26,308	4,549	1,804	500	0	0	114,500	126,948
72	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
73	Data Processing Services	2660	39,209	61	0	2,867	0	0	0	0	42,137	45,457
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>269,739</b>	<b>43,124</b>	<b>26,308</b>	<b>7,416</b>	<b>1,804</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>348,891</b>	<b>357,544</b>
75	Other Support Services (Describe & Itemize)	2900	190,958	17,185	91,574	84,935	97,191	0	0	0	481,843	551,961
76	<b>Total Support Services</b>	<b>2000</b>	<b>2,081,508</b>	<b>546,351</b>	<b>312,272</b>	<b>191,010</b>	<b>133,850</b>	<b>37,966</b>	<b>0</b>	<b>0</b>	<b>3,302,957</b>	<b>3,479,791</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
80	Payments for Regular Programs	4110			0			0			0	0
81	Payments for Special Education Programs	4120			223,502			0			223,502	284,222
82	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
83	Payments for CTE Programs	4140			0			0			0	2,400
84	Payments for Community College Programs	4170			0			0			0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
86	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>223,502</b>			<b>0</b>			<b>223,502</b>	<b>286,622</b>
87	Payments for Regular Programs - Tuition	4210						7,135			7,135	10,000
88	Payments for Special Education Programs - Tuition	4220						54,864			54,864	80,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
90	Payments for CTE Programs - Tuition	4240						443,034			443,034	400,000
91	Payments for Community College Programs - Tuition	4270						0			0	0
92	Payments for Other Programs - Tuition	4280						0			0	0
93	Other Payments to In-State Govt Units	4290						0			0	0
94	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>505,033</b>			<b>505,033</b>	<b>490,000</b>
95	Payments for Regular Programs - Transfers	4310						0			0	0
96	Payments for Special Education Programs - Transfers	4320						0			0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
98	Payments for CTE Programs - Transfers	4340						0			0	0
99	Payments for Community College Program - Transfers	4370						0			0	0
100	Payments for Other Programs - Transfers	4380						0			0	0
101	Other Payments to In-State Govt Units - Transfers	4390			239			0			239	0
102	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>239</b>			<b>0</b>			<b>239</b>	<b>0</b>
103	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
104	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>223,741</b>			<b>505,033</b>			<b>728,774</b>	<b>776,622</b>
105	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
106	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
107	Tax Anticipation Warrants	5110						0			0	0
108	Tax Anticipation Notes	5120						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
110	State Aid Anticipation Certificates	5140						0			0	0
111	Other Interest on Short-Term Debt	5150						0			0	0
112	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
113	Debt Services - Interest on Long-Term Debt	5200						0			0	0
114	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
115	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										45,000
116	<b>Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)</b>		8,196,688	2,140,880	744,391	550,709	396,005	915,027	0	0	12,943,700	13,413,372
117	<b>Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)</b>		8,196,688	2,140,880	744,391	550,709	396,005	1,306,798	0	0	13,335,471	13,943,372
118	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)</b>										(493,752)	
119	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)</b>										(513,200)	
120												
121	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
122	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
123	<b>SUPPORT SERVICES - PUPILS</b>											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
125	<b>SUPPORT SERVICES - BUSINESS</b>											
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530	0	0	43,809	0	0	0	0	0	43,809	0
128	Operation & Maintenance of Plant Services	2540	688,447	162,964	169,742	485,983	730,764	118	0	0	2,238,018	58,000
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	2,377,288
130	Food Services	2560					0		0		0	0
131	<b>Total Support Services - Business</b>	<b>2500</b>	<b>688,447</b>	<b>162,964</b>	<b>213,551</b>	<b>485,983</b>	<b>730,764</b>	<b>118</b>	<b>0</b>	<b>0</b>	<b>2,281,827</b>	<b>2,435,288</b>
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	<b>Total Support Services</b>	<b>2000</b>	<b>688,447</b>	<b>162,964</b>	<b>213,551</b>	<b>485,983</b>	<b>730,764</b>	<b>118</b>	<b>0</b>	<b>0</b>	<b>2,281,827</b>	<b>2,435,288</b>
134	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0	0
135	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
136	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
137	Payments for Regular Programs	4110			0			0			0	0
138	Payments for Special Education Programs	4120			0			0			0	0
139	Payments for CTE Programs	4140			0			0			0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
141	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
142	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
143	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
144	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
145	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
146	Tax Anticipation Warrants	5110						0			0	0
147	Tax Anticipation Notes	5120						0			0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
149	State Aid Anticipation Certificates	5140						0			0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
151	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
152	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						0			0	0
153	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
154	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										10,000
155	<b>Total Direct Disbursements/Expenditures</b>		688,447	162,964	213,551	485,983	730,764	118	0	0	2,281,827	2,445,288
156	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>										(620,719)	

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)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
157	<b>30 - DEBT SERVICES (DS)</b>											
158												
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110						0			0	0
162	Payments for Special Education Programs	4120						0			0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110						0			0	0
168	Tax Anticipation Notes	5120						0			0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
170	State Aid Anticipation Certificates	5140						0			0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						2,004,461			2,004,461	1,992,117
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						3,227,100			3,227,100	3,239,444
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			2,500			2,500	3,000
176	Total Debt Services	5000			0			5,234,061			5,234,061	5,234,561
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	Total Disbursements/ Expenditures				0			5,234,061			5,234,061	5,234,561
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(409,321)	
180												
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	38,397	6,386	584,743	3,002	0	316	0	0	632,844	646,602
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	Total Support Services	2000	38,397	6,386	584,743	3,002	0	316	0	0	632,844	646,602
189	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110			0			0			0	0
193	Payments for Special Education Programs	4120			0			0			0	0
194	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
195	Payments for CTE Programs	4140			0			0			0	0
196	Payments for Community College Programs	4170			0			0			0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110						0			0	0
204	Tax Anticipation Notes	5120						0			0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
206	State Aid Anticipation Certificates	5140						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
208	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						0			0	0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
212	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										25,000
214	<b>Total Disbursements/ Expenditures</b>		38,397	6,386	584,743	3,002	0	316	0	0	632,844	671,602
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										329,750	
216												
217	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
218	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>										
219	Regular Programs	1100		56,622							56,622	59,199
220	Pre-K Programs	1125		0							0	0
221	Special Education Programs (Functions 1200-1220)	1200		52,337							52,337	54,828
222	Special Education Programs - Pre-K	1225		0							0	0
223	Remedial and Supplemental Programs - K-12	1250		0							0	0
224	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
225	Adult/Continuing Education Programs	1300		0							0	0
226	CTE Programs	1400		25,825							25,825	24,623
227	Interscholastic Programs	1500		24,210							24,210	23,880
228	Summer School Programs	1600		0							0	0
229	Gifted Programs	1650		0							0	0
230	Driver's Education Programs	1700		2,570							2,570	2,605
231	Bilingual Programs	1800		0							0	0
232	Truants' Alternative & Optional Programs	1900		3							3	0
233	<b>Total Instruction</b>	<b>1000</b>		<b>161,567</b>							<b>161,567</b>	<b>165,135</b>
234	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
235	<b>SUPPORT SERVICES - PUPILS</b>											
236	Attendance & Social Work Services	2110		11,428							11,428	11,035
237	Guidance Services	2120		13,971							13,971	15,110
238	Health Services	2130		10,439							10,439	10,471
239	Psychological Services	2140		1,207							1,207	1,340
240	Speech Pathology & Audiology Services	2150		0							0	0
241	Other Support Services - Pupils (Describe & Itemize)	2190		31,726							31,726	30,517
242	<b>Total Support Services - Pupils</b>	<b>2100</b>		<b>68,771</b>							<b>68,771</b>	<b>68,473</b>
243	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
244	Improvement of Instruction Services	2210		0							0	0
245	Educational Media Services	2220		1,866							1,866	2,004
246	Assessment & Testing	2230		0							0	0
247	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>1,866</b>							<b>1,866</b>	<b>2,004</b>
248	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
249	Board of Education Services	2310		22,493							22,493	22,344
250	Executive Administration Services	2320		2,815							2,815	2,903
251	Special Area Administration Services	2330		1,387							1,387	1,410
252	Claims Paid from Self Insurance Fund	2361		0							0	0
253	Risk Management and Claims Services Payments	2365		0							0	0
254	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>26,695</b>							<b>26,695</b>	<b>26,657</b>
255	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
256	Office of the Principal Services	2410		13,066							13,066	12,263
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	1,069

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
258	<b>Total Support Services - School Administration</b>	<b>2400</b>		13,066							13,066	13,332
259	<b>SUPPORT SERVICES - BUSINESS</b>											
260	Direction of Business Support Services	2510		20,731							20,731	4,677
261	Fiscal Services	2520		14,943							14,943	25,295
262	Facilities Acquisition & Construction Services	2530		0							0	0
263	Operation & Maintenance of Plant Services	2540		149,480							149,480	151,643
264	Pupil Transportation Services	2550		2,825							2,825	3,128
265	Food Services	2560		27,715							27,715	30,528
266	Internal Services	2570		4,694							4,694	9,588
267	<b>Total Support Services - Business</b>	<b>2500</b>		<b>220,388</b>							<b>220,388</b>	<b>224,859</b>
268	<b>SUPPORT SERVICES - CENTRAL</b>											
269	Direction of Central Support Services	2610		0							0	0
270	Planning, Research, Development, & Evaluation Services	2620		6,308							6,308	8,683
271	Information Services	2630		13,048							13,048	13,376
272	Staff Services	2640		0							0	0
273	Data Processing Services	2660		8,136							8,136	8,136
274	<b>Total Support Services - Central</b>	<b>2600</b>		<b>27,492</b>							<b>27,492</b>	<b>30,195</b>
275	Other Support Services (Describe & Itemize)	2900		42,366							42,366	42,893
276	<b>Total Support Services</b>	<b>2000</b>		<b>400,644</b>							<b>400,644</b>	<b>408,413</b>
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		0							0	0
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
279	Payments for Regular Programs	4110		0							0	0
280	Payments for Special Education Programs	4120		0							0	0
281	Payments for CTE Programs	4140		0							0	0
282	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
283	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
284	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
285	Tax Anticipation Warrants	5110						0			0	0
286	Tax Anticipation Notes	5120						0			0	0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
288	State Aid Anticipation Certificates	5140						0			0	0
289	Other (Describe & Itemize)	5150						0			0	0
290	<b>Total Debt Services - Interest</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										5,000
292	<b>Total Disbursements/Expenditures</b>			562,211				0			562,211	578,548
293	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										74,149	
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
297	<b>SUPPORT SERVICES - BUSINESS</b>											
298	Facilities Acquisition and Construction Services	2530	0	0	0	0	992,332	0	0	0	992,332	992,376
299	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
300	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>992,332</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>992,332</b>	<b>992,376</b>
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
302	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
303	Payments to Regular Programs (In-State)	4110			0			0			0	0
304	Payments for Special Education Programs	4120			0			0			0	0
305	Payments for CTE Programs	4140			0			0			0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
307	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
308	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										0
309	<b>Total Disbursements/ Expenditures</b>		0	0	0	0	992,332	0	0	0	992,332	992,376

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
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(991,222)	
311												
312	<b>70 - WORKING CASH (WC)</b>											
313												
314	<b>80 - TORT FUND (TF)</b>											
315	<b>INSTRUCTION (TF)</b>	<b>1000</b>										
316	Regular Programs	1100	483,062	0	0	0	0	0	0	0	483,062	502,948
317	Tuition Payment to Charter Schools	1115			0						0	0
318	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
319	Special Education Programs (Functions 1200 - 1220)	1200	6,467	0	0	0	0	0	0	0	6,467	6,467
320	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
321	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
322	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
323	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
324	CTE Programs	1400	101,202	0	0	0	0	0	0	0	101,202	105,980
325	Interscholastic Programs	1500	10,137	0	0	0	0	0	0	0	10,137	10,137
326	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
327	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
328	Driver's Education Programs	1700	17,879	0	0	0	0	0	0	0	17,879	18,311
329	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
330	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910						0			0	0
332	Regular K-12 Programs Private Tuition	1911						0			0	0
333	Special Education Programs K-12 Private Tuition	1912						0			0	0
334	Special Education Programs Pre-K Tuition	1913						0			0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0	0
337	Adult/Continuing Education Programs Private Tuition	1916						0			0	0
338	CTE Programs Private Tuition	1917						0			0	0
339	Interscholastic Programs Private Tuition	1918						0			0	0
340	Summer School Programs Private Tuition	1919						0			0	0
341	Gifted Programs Private Tuition	1920						0			0	0
342	Bilingual Programs Private Tuition	1921						0			0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0	0
344	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	<b>618,747</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>618,747</b>	<b>643,843</b>
345	<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>										
346	<b>Support Services - Pupil</b>	<b>2100</b>										
347	Attendance & Social Work Services	2110	51,915	0	0	0	0	0	0	0	51,915	49,758
348	Guidance Services	2120	33,009	0	0	0	0	0	0	0	33,009	33,204
349	Health Services	2130	8,502	0	0	0	0	0	0	0	8,502	8,521
350	Psychological Services	2140	967	0	0	0	0	0	0	0	967	969
351	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190	127,518	0	0	0	0	0	0	0	127,518	119,716
353	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>221,911</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>221,911</b>	<b>212,168</b>
354	<b>Support Services - Instructional Staff</b>	<b>2200</b>										
355	Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0	0
356	Educational Media Services	2220	0	0	0	0	0	0	0	0	0	0
357	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
358	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
359	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2300</b>										
360	Board of Education Services	2310	22,341	0	0	0	0	0	0	0	22,341	22,341
361	Executive Administration Services	2320	21,486	0	0	0	0	0	0	0	21,486	21,897
362	Special Area Administration Services	2330	22,125	0	0	0	0	0	0	0	22,125	22,125
363	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
364	Risk Management and Claims Services Payments	2365	0	0	329,109	1,988	1,260	0	0	0	332,357	326,913

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	65,952	0	329,109	1,988	1,260	0	0	0	398,309	393,276
366	<b>Support Services - School Administration</b>	<b>2400</b>										
367	Office of the Principal Services	2410	58,189	0	0	0	0	0	0	0	58,189	58,189
368	Other Support Services - School Administration <i>(Describe &amp; Itemize)</i>	2490	0	0	0	0	0	0	0	0	0	0
369	<b>Total Support Services - School Administration</b>	<b>2400</b>	58,189	0	0	0	0	0	0	0	58,189	58,189
370	<b>Support Services - Business</b>	<b>2500</b>										
371	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
372	Fiscal Services	2520	0	0	0	0	0	0	0	0	0	0
373	Operation & Maintenance of Plant Services	2540	50,000	0	0	0	0	0	0	0	50,000	50,000
374	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
375	Food Services	2560	25,800	0	0	0	0	0	0	0	25,800	28,528
376	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
377	<b>Total Support Services - Business</b>	<b>2500</b>	75,800	0	0	0	0	0	0	0	75,800	78,528
378	<b>Support Services - Central</b>	<b>2600</b>										
379	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
380	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
381	Information Services	2630	1,483	0	0	0	0	0	0	0	1,483	1,483
382	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
383	Data Processing Services	2660	15,980	0	0	0	0	0	0	0	15,980	15,980
384	<b>Total Support Services - Central</b>	<b>2600</b>	17,463	0	0	0	0	0	0	0	17,463	17,463
385	<b>Other Support Services <i>(Describe &amp; Itemize)</i></b>	<b>2900</b>	0	0	0	0	0	0	0	0	0	0
386	<b>Total Support Services</b>	<b>2000</b>	439,315	0	329,109	1,988	1,260	0	0	0	771,672	759,624
387	<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0	0
388	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
389	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
390	Payments for Regular Programs	4110			0			0			0	0
391	Payments for Special Education Programs	4120			0			0			0	0
392	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
393	Payments for CTE Programs	4140			0			0			0	0
394	Payments for Community College Programs	4170			0			0			0	0
395	Other Payments to In-State Govt Units <i>(Describe &amp; Itemize)</i>	4190			0			0			0	0
396	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			0			0			0	0
397	Payments for Regular Programs - Tuition	4210						0			0	0
398	Payments for Special Education Programs - Tuition	4220						0			0	0
399	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
400	Payments for CTE Programs - Tuition	4240						0			0	0
401	Payments for Community College Programs - Tuition	4270						0			0	0
402	Payments for Other Programs - Tuition	4280						0			0	0
403	Other Payments to In-State Govt Units <i>(Describe &amp; Itemize)</i>	4290						0			0	0
404	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						0			0	0
405	Payments for Regular Programs - Transfers	4310						0			0	0
406	Payments for Special Education Programs - Transfers	4320						0			0	0
407	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0
408	Payments for CTE Programs - Transfers	4340						0			0	0
409	Payments for Community College Program - Transfers	4370						0			0	0
410	Payments for Other Programs - Transfers	4380						0			0	0
411	Other Payments to In-State Govt Units - Transfers <i>(Describe &amp; Itemize)</i>	4390			0			0			0	0
412	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			0			0			0	0
413	Payments to Other Dist & Govt Units (Out of State)	4400			0			0			0	0
414	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
415	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
416	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
417	Tax Anticipation Warrants	5110						0			0	0
418	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
419	Other Interest or Short-Term Debt	5150						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
420	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
421	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
422	Total Disbursements/Expenditures		1,058,062	0	329,109	1,988	1,260	0	0	0	1,390,419	1,403,467
423	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										18,315	
425	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
426	SUPPORT SERVICES (FP&S)	2000										
427	SUPPORT SERVICES - BUSINESS											
428	Facilities Acquisition & Construction Services	2530	0	0	0	0	5,657,913	0	0	0	5,657,913	6,750,000
429	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
430	Total Support Services - Business	2500	0	0	0	0	5,657,913	0	0	0	5,657,913	6,750,000
431	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
432	Total Support Services	2000	0	0	0	0	5,657,913	0	0	0	5,657,913	6,750,000
433	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
434	Payments to Regular Programs	4110						0			0	0
435	Payments to Special Education Programs	4120						0			0	0
436	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
437	Total Payments to Other Govt Units	4000						0			0	0
438	DEBT SERVICES (FP&S)	5000										
439	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
440	Tax Anticipation Warrants	5110						0			0	0
441	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
442	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
443	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
444	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						0			0	0
445	Total Debt Service	5000						0			0	0
446	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
447	Total Disbursements/Expenditures		0	0	0	0	5,657,913	0	0	0	5,657,913	6,750,000
448	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(5,347,069)	

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-20 thru 6-30-21 (from 2019 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2020 Levy)</b>	<b>Taxes Received (from 2019 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2020 Levy)</b>	<b>Estimated Taxes Due (from the 2020 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4		Educational	5,236,628		5,236,628	5,416,595
5	Operations & Maintenance	1,422,998		1,422,998	1,471,901	1,471,901
6	Debt Services **	4,334,493		4,334,493	4,332,393	4,332,393
7	Transportation	683,039		683,039	706,512	706,512
8	Municipal Retirement	258,111		258,111	270,948	270,948
9	Capital Improvements	0		0	0	0
10	Working Cash	284,600		284,600	294,380	294,380
11	Tort Immunity	1,403,798		1,403,798	1,582,882	1,582,882
12	Fire Prevention & Safety	284,600		284,600	294,380	294,380
13	Leasing Levy	284,600		284,600	294,380	294,380
14	Special Education	113,840		113,840	117,752	117,752
15	Area Vocational Construction	0		0	0	0
16	Social Security/Medicare Only	317,300		317,300	333,062	333,062
17	Summer School	0		0	0	0
18	Other (Describe & Itemize)	0		0	0	0
19	<b>Totals</b>	<b>14,624,007</b>	<b>0</b>	<b>14,624,007</b>	<b>15,115,185</b>	<b>15,115,185</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	<b>Description (Enter Whole Dollars)</b>		<b>Outstanding</b>	<b>Beginning</b>	<b>Issued</b>	<b>Retired</b>	<b>Outstanding</b>			
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>		<b>July 1, 2020</b>	<b>July 1, 2020</b>	<b>July 1, 2020 thru</b>	<b>July 1, 2020 thru</b>	<b>Ending June 30, 2021</b>			
4					<b>June 30, 2021</b>	<b>June 30, 2021</b>				
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
6	Educational Fund						0			
7	Operations & Maintenance Fund						0			
8	Debt Services - Construction						0			
9	Debt Services - Working Cash						0			
10	Debt Services - Refunding Bonds						0			
11	Transportation Fund						0			
12	Municipal Retirement/Social Security Fund						0			
13	Fire Prevention & Safety Fund						0			
14	Other - (Describe & Itemize)						0			
15	<b>Total TAWs</b>			0	0	0	0			
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund						0			
18	Operations & Maintenance Fund						0			
19	Fire Prevention & Safety Fund						0			
20	Other - (Describe & Itemize)						0			
21	<b>Total TANs</b>			0	0	0	0			
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
23	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>						0			
24	<b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>									
25	<b>Total (All Funds)</b>						0			
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>						0			

	<b>SCHEDULE OF LONG-TERM DEBT</b>									
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	Alternate Revenue	04/11/13	3,930,000	8	1,270,000		(697,900)	572,100	0	
32	Working Cash Bonds	12/22/15	3,400,000	1	380,000			380,000	0	(742)
33	General Obligation School Bonds	12/22/16	9,760,000	2	8,775,000			395,000	8,380,000	8,370,021
34	General Obligation School Bonds	02/21/17	26,195,000	2	23,770,000			950,000	22,820,000	22,813,973
35	General Obligation School Bonds	04/01/19	3,675,000	2	3,675,000			930,000	2,745,000	2,736,414
36	General Obligation School Bonds	03/10/20	9,315,000	2	9,315,000				9,315,000	8,946,808
37	Alternate Revenue	07/21/20	990,000	8		990,000			990,000	990,000
38	Alternate Revenue Refunding	07/21/20	835,000	8 & 3			835,000		835,000	777,822
39									0	
40	Goldstar	07/15/19	22,302	7			11,151		11,151	11,151
41	Kansas State Bank	08/01/17	73,697	7	30,033		(14,716)		15,317	15,317
42	Dell Financial Services	07/01/18	85,982	7	42,938		(20,939)		21,999	21,999
43	BB Community Leasing	08/01/19	305,500	7	226,626		(72,770)		153,856	153,856
44	American Capital Financial Services	05/30/21	126,129	7			83,604		83,604	83,604
45									0	
46									0	
47									0	
48									0	
49			58,713,610		47,484,597	990,000	123,430	3,227,100	45,370,927	44,920,223

- 51 • Each type of debt issued must be identified separately with the amount:
- |                               |  |                                    |
|-------------------------------|--|------------------------------------|
| 52 1. Working Cash Fund Bonds | 53 4. Fire Prevent, Safety, Environmental and Energy Bonds | 54 7. Other Capital Lease          |
| 55 2. Funding Bonds           | 56 5. Tort Judgment Bonds                                  | 57 8. Other Alternate Revenue Bond |
| 58 3. Refunding Bonds         | 59 6. Building Bonds                                       | 60 9. Other                        |

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

	A	B	C	D	E	F	G	H	I	J	K	
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>											
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>	
3	<b>Cash Basis Fund Balance as of July 1, 2020</b>						2,953					
4	<b>RECEIPTS:</b>											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	1,405,148	113,840				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	3,586	36				
7	Drivers' Education Fees					10-1970					25,167	
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370					35,028	
10	Other Receipts (Describe & Itemize)					--	0					
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	<b>Total Receipts</b>						1,408,734	113,876	0	0	60,195	
13	<b>DISBURSEMENTS:</b>											
14	Instruction					10 or 50-1000		113,876			60,195	
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					80	1,390,419					
17	<b>DEBT SERVICE</b>											
18	Debt Services - Interest on Long-Term Debt					30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300						
20	Debt Services Other (Describe & Itemize)					30-5400						
21	<b>Total Debt Services</b>									0		
22	Other Disbursements (Describe & Itemize)					--						
23	<b>Total Disbursements</b>						1,390,419	113,876	0	0	60,195	
24	<b>Ending Cash Basis Fund Balance as of June 30, 2021</b>						21,268	0	0	0	0	
25	<b>Reserved Cash Balance</b>					714						
26	<b>Unreserved Cash Balance</b>					730	21,268	0	0	0	0	

28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>										
29											
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:										
32						Total Claims Payments:	1,390,419				
32						Total Reserve Remaining:	21,268				
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.										
35	<b>Expenditures:</b>										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						96,913				
37	Unemployment Insurance Act						8,880				
38	Insurance (Regular or Self-Insurance)						88,400				
39	Risk Management and Claims Service						0				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						1,179,598				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						16,628				
44	Principal and Interest on Tort Bonds						0				
45	Other - Explain on Itemization 40 tab						0				
46	<b>Total</b>						0				
47	<b>C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0</b>						<b>OK</b>				
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	55 ILCS 5/5-1006.7										

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>CARES, CRRSA, and ARP SCHEDULE - FY 2021</b>											<p align="center">SCHEDULE INSTRUCTIONS - FOLLOW LINK BELOW:</p> <p align="center"><a href="https://www.isbe.net/Documents/CARES-CRRSA-ARP-Schedule-Instructions.pdf">https://www.isbe.net/Documents/CARES-CRRSA-ARP-Schedule-Instructions.pdf</a></p>
2	<b>Please read schedule instructions before completing.</b>											
3												
4	<b>Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY21?</b>	<b>X</b>	<b>Yes</b>								<b>No</b>	
5	<b>If the answer to the above question is "YES", this schedule must be completed.</b>											
6	<b>PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.</b>											
7	<b>Part 1: CARES, CRRSA, and ARP REVENUE</b>											
8	<b>Revenue Section A</b>	Section A is for revenue recognized in FY21 reported on the FY21 AFR for FY20 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports for expenditures reported in the prior year FY20 AFR.										
9		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11												
12	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998		5,885								5,885
13	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998										0
14	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
15	Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0
16	<b>Total Revenue Section A</b>		<b>0</b>	<b>5,885</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>5,885</b>
17	<b>Revenue Section B</b>	Section B is for revenue recognized in FY21 reported on the FY21 AFR and for FY21 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports and reported in the FY21 AFR.										
18		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
19	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
20												
21	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	81,281	100,880								182,161
22	CARES Act -Nutrition Funding (insert FY21 recognized revenue from link below)	link in cell A22	41,568									41,568
23	<a href="https://www.isbe.net/ layouts/Download.aspx?SourceUrl=/Documents/CARES-Disbursements-FY21.xlsx">https://www.isbe.net/ layouts/Download.aspx?SourceUrl=/Documents/CARES-Disbursements-FY21.xlsx</a>											
24	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998										0
25	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										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										0
28	<b>Total Revenue Section B</b>		<b>122,849</b>	<b>100,880</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>223,729</b>
29	<b>Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue</b>											
30	<b>Total Other Federal Revenue (Section A plus Section B)</b>	4998	<b>81,281</b>	<b>106,765</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>188,046</b>

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

	A	B	C	D	E	F	G	H	I	J	K	L
31	Total Other Federal Revenue from Revenue Tab	4998	81,281	106,765		0	0	0			0	188,046
32	Difference (must equal 0)		0	0		0	0	0			0	0
33	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

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

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

### Expenditure Section A:

#### ESSER I EXPENDITURES

		-----DISBURSEMENTS-----								
		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
<b>FUNCTION</b>										
<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>										
43	INSTRUCTION Total Expenditures			52,514	75,630	7,375				135,519
44	SUPPORT SERVICES Total Expenditures				64,525	124,128				188,653
<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>										
47	Facilities Acquisition and Construction Services (Total)									0
48	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)				62,527	45,000				107,527
49	FOOD SERVICES (Total)									0
<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>										
52	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)			52,514	75,630	7,375				135,519
53	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)				1,098	79,128				80,226
54	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>			52,514	76,728	86,503		0		215,745

### Expenditure Section B:

#### CARES ACT -Nutrition Funding EXPENDITURES

		-----DISBURSEMENTS-----								
		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
<b>FUNCTION</b>										
<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>										
61	INSTRUCTION Total Expenditures									0
62	SUPPORT SERVICES Total Expenditures				41,568					41,568
<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>										
65	Facilities Acquisition and Construction Services (Total)									0
66	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)									0
67	FOOD SERVICES (Total)				41,568					41,568
<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>										
70	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)									0
71	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)									0

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
112	<b>Fund EXPENDITURES</b>			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
113	<b>FUNCTION</b>											
114	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
115	INSTRUCTION Total Expenditures	1000										0
116	SUPPORT SERVICES Total Expenditures	2000										0
117												
118	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
119	Facilities Acquisition and Construction Services (Total)	2530										0
120	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
121	FOOD SERVICES (Total)	2560										0
122												
123	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
124	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
125	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
126	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
127												
128	<b>Expenditure Section F:</b>											
129												
130	<b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>											
131				(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
132	<b>FUNCTION</b>											
133	INSTRUCTION	1000		0	0	52,514	75,630	7,375	0	0		135,519
134	SUPPORT SERVICES	2000		0	0	0	106,093	124,128	0	0		230,221
135	<b>TOTAL EXPENDITURES</b>											365,740
136												
137	<b>Expenditure Section G:</b>											
138												
139	<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>											
140				(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
141	<b>FUNCTION</b>											
142	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				52,514	76,728	86,503		0		215,745

	A	B	C	D	E	F	G	H	I	J	K	L	
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>												
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning July 1, 2020</b>	<b>Add: Additions July 1, 2020 thru June 30, 2021</b>	<b>Less: Deletions July 1, 2020 thru June 30, 2021</b>	<b>Cost Ending June 30, 2021</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2020</b>	<b>Add: Depreciation Allowable July 1, 2020 thru June 30, 2021</b>	<b>Less: Depreciation Deletions July 1, 2020 thru June 30, 2021</b>	<b>Accumulated Depreciation Ending June 30, 2021</b>	<b>Ending Balance Undepreciated June 30, 2021</b>	
3	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0	50				0	0	
4	<b>Land</b>	<b>220</b>											
5	Non-Depreciable Land	221	1,403,022			1,403,022							1,403,022
6	Depreciable Land	222				0						0	0
7	<b>Buildings</b>	<b>230</b>											
8	Permanent Buildings	231	67,475,587	6,079,970		73,555,557		50	14,089,991	1,389,031		15,479,022	58,076,535
9	Temporary Buildings	232				0		20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	2,080,643	1,136,206		3,216,849		20	888,154	154,819		1,042,973	2,173,876
11	<b>Capitalized Equipment</b>	<b>250</b>											
12	10 Yr Schedule	251	4,408,904	474,643	159,461	4,724,086		10	1,776,180	472,410	159,461	2,089,129	2,634,957
13	5 Yr Schedule	252	354,142			354,142		5	258,810	23,833		282,643	71,499
14	3 Yr Schedule	253	1,912			1,912		3	191	191		382	1,530
15	<b>Construction in Progress</b>	<b>260</b>		87,455		87,455		--					87,455
16	<b>Total Capital Assets</b>	<b>200</b>	<b>75,724,210</b>	<b>7,778,274</b>	<b>159,461</b>	<b>83,343,023</b>			<b>17,013,326</b>	<b>2,040,284</b>	<b>159,461</b>	<b>18,894,149</b>	<b>64,448,874</b>
17	<b>Non-Capitalized Equipment</b>	<b>700</b>				0		10		0			
18	<b>Allowable Depreciation</b>									2,040,284			

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)</b>							
2	<i>This schedule is completed for school districts only.</i>							
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>		
6	<b>OPERATING EXPENSE PER PUPIL</b>							
7	<b>EXPENDITURES:</b>							
8	ED	Expenditures 16-24, L116		Total Expenditures	\$	12,943,700		
9	O&M	Expenditures 16-24, L155		Total Expenditures		2,281,827		
10	DS	Expenditures 16-24, L178		Total Expenditures		5,234,061		
11	TR	Expenditures 16-24, L214		Total Expenditures		632,844		
12	MR/SS	Expenditures 16-24, L299		Total Expenditures		562,211		
13	TORT	Expenditures 16-24, L429		Total Expenditures		1,390,419		
14				<b>Total Expenditures</b>	\$	<b>23,045,062</b>		
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>							
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		0		
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		0		
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0		
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0		
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		0		
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0		
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0		
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		330,437		
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0		
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0		
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0		
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0		
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0		
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0		
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0		
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0		
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0		
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0		
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		0		
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		728,774		
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		396,005		
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		0		
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000	Community Services		0		
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0		
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		730,764		
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		0		
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0		
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		3,227,100		
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		0		
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		0		
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		0		
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		0		
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs		0		
72	MR/SS	Expenditures 16-24, L284, Col K	3000	Community Services		0		
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		

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)</b>							
2	<i>This schedule is completed for school districts only.</i>							
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>		<b>Amount</b>			
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				1,260
95	Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment				0
96				<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>	\$			<b>5,414,340</b>
97				<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>				<b>17,630,722</b>
98				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021</b>				<b>1,088.80</b>
99				<b>Estimated OEPP (Line 97 divided by Line 98)</b>	\$			<b>16,192.80</b>
100								

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)</b>							
2	<i>This schedule is completed for school districts only.</i>							
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>		
101	<b>PER CAPITA TUITION CHARGE</b>							
103	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>							
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)		\$ 150		
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		744		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		45,731		
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		120,424		
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0		
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0		
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		5		
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		3,667		
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		1,133,865		
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)		35,129		
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		199,761		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		0		
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		984		
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		35,028		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		268,988		
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		98,165		
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0		
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0		
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0		
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0		
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0		
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		0		
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		1,809		
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		131,544		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		209,424		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		18,966		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		298,671		
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0		
150	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0		
151	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0		
152	ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins		0		
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments		0		
178	ED	Revenues 10-15, L255, Col C	4901	Race to the Top		0		
179	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L256, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0		
180	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0		
181	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0		
182	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920	McKinney Education for Homeless Children		0		
183	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0		
184	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932	Title II - Teacher Quality		45,204		
185	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960	Federal Charter Schools		0		
186	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981	State Assessment Grants		0		
187	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0		
188	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		56,565		
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		16,589		
190	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		188,046		
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 revenue received in FY21 for FY20 Expenses		0		
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		414,799		
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		3,874		
195				Total Deductions for PCTC Computation Line 104 through Line 193		\$ 3,328,132		
196				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		14,302,590		
197				Total Depreciation Allowance (from page 32, Line 18, Col I)		2,040,284		
198				Total Allowance for PCTC Computation (Line 196 plus Line 197)		16,342,874		
199				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021		1,088.80		
200				Total Estimated PCTC (Line 198 divided by Line 199) * \$		15,009.99		
202	<b>*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.</b>							
203	<b>** Go to the link below: Under Calculations, select FY 2021 Student Population Funding Allocation Summary.</b>							
204	<b>Open Excel file and use the amount in column D for the Special Education Contribution and column E for the English Learner Contribution for the selected school district.</b>							
205	<b>Evidence Based Funding Link: <a href="#">FY 2021 Student Population Funding Allocation - Summary</a></b>							

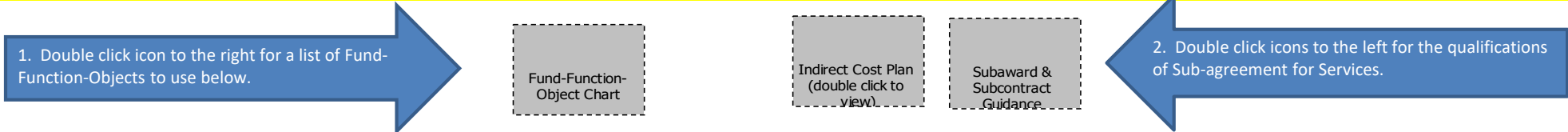
## Current Year Payment on Contracts For Indirect Cost Rate Computation

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

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

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

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



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

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

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 15-22" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<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>
Educational - Instruction - Other	10-1000-600	Seal South	48,508	25,000	23,508
Educational - Instruction - Other	10-1000-600	Lighted Way Association	163,068	25,000	138,068
Educational - Instruction - Other	10-1000-600	Baby Fold	67,569	25,000	42,569
Educational - Instruction - Purchased Services	10-1000-300	Marco, Inc.	36,081	25,000	11,081
Transportation - Pupil Transportation - Purchased Services	40-2550-300	IL Central School Bus	203,892	25,000	178,892
Transportation - Pupil Transportation - Purchased Services	40-2550-300	IL Central School Bus	318,572	25,000	293,572
Tort - Risk Management & Claims Serv - Purchased Services	80-2300-300	Prairie State Insurance Cooperative	88,400	25,000	63,400
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
<b>Total</b>			<b>926,090</b>		<b>751,090</b>

**ESTIMATED INDIRECT COST DATA**

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>							
11	Value of Commodities Received for Fiscal Year 2021 (Include the value of commodities when determining if a Single Audit is required).							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>		<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	
19	<b>Instruction</b>	1000			9,430,128		9,430,128	
20	<b>Support Services:</b>							
21	Pupil	2100			1,174,949		1,174,949	
22	Instructional Staff	2200			169,539		169,539	
23	General Admin.	2300			974,153		974,153	
24	School Admin	2400			488,767		488,767	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510		126,452	0	126,452	0	
27	Fiscal Services	2520		97,173	0	97,173	0	
28	Oper. & Maint. Plant Services	2540			1,706,734	1,706,734	0	
29	Pupil Transportation	2550			635,669		635,669	
30	Food Services	2560			204,661		204,661	
31	Internal Services	2570		37,862	0	37,862	0	
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			198,562		198,562	
35	Information Services	2630			127,227		127,227	
36	Staff Services	2640		0	0	0	0	
37	Data Processing Services	2660		66,253	0	66,253	0	
38	<b>Other:</b>	2900			427,018		427,018	
39	<b>Community Services</b>	3000			0		0	
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 36)</b>							
41	<b>Total</b>			327,740	14,786,317	2,034,474	13,079,583	
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
43				Total Indirect Costs:	327,740	Total Indirect Costs:	2,034,474	
44				Total Direct Costs:	14,786,317	Total Direct Costs:	13,079,583	
45				<b>= 2.22%</b>		<b>= 15.55%</b>		
46								

	A	B	C	D	E	F	G	H	I	J	K
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>										
2	School Code, Section 17-1.1 (Public Act 97-0357)										
3	Fiscal Year Ending June 30, 2021										
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.										
6	LaSalle-Peru Township High School										
7	35-050-1200-17										
8	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.						
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget <span style="float: right;">➔</span>										
10	<b>Service or Function ( Check all that apply )</b>			<b>Barriers to Implementation</b>	(Limit text to 200 characters, for additional space use line 33 and 38)						
11	Curriculum Planning										
12	Custodial Services										
13	Educational Shared Programs										
14	Employee Benefits										
15	Energy Purchasing			X	X	Constellation Newenergy					
16	Food Services										
17	Grant Writing										
18	Grounds Maintenance Services										
19	Insurance										
20	Investment Pools										
21	Legal Services										
22	Maintenance Services										
23	Personnel Recruitment										
24	Professional Development			X	X	Peru, LaSalle, Oglesby, Dimmick, Deer Park, Tonica Waltham					
25	Shared Personnel										
26	Special Education Cooperatives			X	X	L.E.A.S.E.					
27	STEM (science, technology, engineering and math) Program Offerings										
28	Supply & Equipment Purchasing										
29	Technology Services										
30	Transportation			X	X	IL. Central Bus Co., LaSalle-Peru					
31	Vocational Education Cooperatives			X	X	Area Career Center					
32	All Other Joint/Cooperative Agreements										
33	Other										
34											
35	Additional space for Column (D) - Barriers to Implementation:										
36											
37											
38											
40	Additional space for Column (E) - Name of LEA :										
41											
42											
43											

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

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

School District Name: LaSalle-Peru Township High School District N  
 RCDT Number: 35-050-1200-17

Description	Funct. No.	Actual Expenditures, Fiscal Year 2021				Budgeted Expenditures, Fiscal Year 2022			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	204,785		21,486	226,271	214,530		22,023	236,553
2. Special Area Administration Services	2330	88,453		22,125	110,578	89,638		22,844	112,482
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	105,721	0	0	105,721	111,047			111,047
5. Internal Services	2570	33,168		0	33,168	41,175			41,175
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
<b>8. Totals</b>		432,127	0	43,611	475,738	456,390	0	44,867	501,257
<b>9. Percent Increase (Decrease) for FY2022 (Budgeted) over FY2021 (Actual)</b>									5%

**CERTIFICATION**

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2021, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2021.  
 I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2022, agree with the amounts on the budget adopted by the Board of Education.

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

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

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

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

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

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

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

1. Page 11, Line 74 - Miscellaneous Food Rebates & Sales
2. Page 12, Line 108 - Retiree Insurance Payments
3. Page 12, Line 109 - Miscellaneous Refunds and Revenue
4. Page 13, Line 170 - Truants' Alternative and Optional Education Program Grant
5. Page 15, Line 267 - ESSER Funds
6. Page 16, Line 43 - \$4,975 Graduation Supplies; \$57,496 Security and Detention Salaries & Benefits
7. Page 17, Line 75 - \$208,143 Other Support Services Salaries & Benefits; \$91,574 Miscellaneous Technology Services  
\$84,935 - Miscellaneous Technology Supplies; \$34,575 Miscellaneous Technology Capital Outlay; \$62,616 ESSER I Capital Outlay
8. Page 19, Line 175 - Bond Service Fees
9. Page 20, Line 241 - Other Support Services FICA & Medicare
10. Page 21, Line 275 - Technology FICA & Medicare
11. Page 22, Line 352 - Other Support Services Salaries
12. Page 26, Line 30 - (\$697,900) - Alternate Revenue Refunding Bonds Issued less Net of Issuance
13. Page 26, Line 38 - \$835,000 - Bond Issue (\$1,245,000) less FY21 Payment (\$410,000)
14. Page 26, Line 40 - \$11,151 - Addition of Goldstar Capital Lease (\$22,302) less FY21 Payment (\$11,151)
15. Page 26, Line 41 - (\$14,716) - Payment on Kansas State Bank Capital Lease
16. Page 26, Line 42 - (\$20,939) - Payment on Dell Financial Services Capital Lease
17. Page 26, Line 43 - (\$72,770) - Payment on BB Community Leasing Capital Lease
18. Page 26, Line 44 - \$83,604 - Addition of American Capital Financial Services Capital Lease (\$126,129) less FY 21 Payment (\$42,525)
19. Page 35, Line 124 - Retiree Insurance Payments
20. Page 35, Line 190 - ESSER Funds

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

***Certified Public Accountants***

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

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

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

To the Board of Education  
LaSalle-Peru Township High School District No. 120  
LaSalle, Illinois

We have audited the accompanying financial statements of LaSalle-Peru Township High School District No. 120 which are comprised of the Statement of Assets and Liabilities Arising from Cash Transactions as of June 30, 2021, and the related Statement of Revenues Received, Expenditures Disbursed, Other Sources (Uses) and Changes in Fund Balances (All Funds), the Statement of Revenues Received (All Funds), and the Statements of Expenditures Disbursed - Budget to Actual (All Funds) for the year then ended and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note #1, the financial statements are prepared by LaSalle-Peru Township High School District No. 120 on the basis of the financial reporting provisions of the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Illinois State Board of Education.

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

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

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of LaSalle-Peru Township High School District No. 120 as of June 30, 2021, or changes in net position or cash flows thereof for the year then ended.

***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of each fund of LaSalle-Peru Township High School District No. 120 as of June 30, 2021, and their respective revenues received, expenditures disbursed, other sources (uses) and changes in fund balances, revenues received, and expenditures disbursed -budget to actual, for the year then ended, in accordance with the financial reporting provisions of the Illinois State Board of Education as described in Note #1.

***Other Matters***

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the LaSalle-Peru Township High School District No. 120’s basic financial statements. The auditor’s questionnaire, comments applicable to the auditor’s questionnaire, financial profile information, estimated financial profile summary, supplementary schedules, statistical section, report on shared services or outsourcing, administrative cost worksheet, itemization schedule, reference page, deficit reduction calculation, audit checklist/balancing schedule, single audit and GATA information, and summary schedule of prior audit findings are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The CARES CRRSA ARP schedule, schedule of capital outlay and depreciation, itemization schedule, and schedule of prior audit findings are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the CARES CRRSA ARP Schedule, schedule of capital outlay and depreciation, and itemization schedule are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The auditor’s questionnaire, comments applicable to the auditor’s questionnaire, financial profile information, estimated financial profile summary, supplementary schedules (except for the CARES CRRSA ARP schedule), statistical section (except for the schedule of capital outlay and depreciation), report on shared services or outsourcing, administrative cost worksheet, reference page, deficit reduction calculation, audit checklist/balancing schedule, and single audit and GATA information have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

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

LaSalle-Peru Township High School District No. 120

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

In accordance with *Government Auditing Standards*, we have also issued a report dated November 8, 2021, on our consideration of LaSalle-Peru Township High School District No. 120 internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering LaSalle-Peru Township High School District No. 120's internal control over financial reporting and compliance.

*Gerenz and Associates, Ltd.*

Peoria, Illinois  
November 8, 2021

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

*Certified Public Accountants*

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

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

## **Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards**

To the Board of Education  
LaSalle-Peru Township High School District No. 120  
LaSalle, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of LaSalle-Peru Township High School District No. 120 as of and for the year ended June 30, 2021 and the related notes to the financial statements which collectively comprise LaSalle-Peru Township High School District No. 120's basic financial statements, and have issued our report thereon dated November 8, 2021. Our report expressed an adverse opinion because the financial statements are not prepared in accordance with accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated on the cash basis of accounting, in accordance with regulatory reporting requirements prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

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

In planning and performing our audit of the financial statements, we considered LaSalle-Peru Township High School District No. 120's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the LaSalle-Peru Township High School District No. 120's internal control. Accordingly we do not express an opinion on the effectiveness of LaSalle-Peru Township High School District No. 120's internal control.

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

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether LaSalle-Peru Township High School District No. 120's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

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

*Gorenz and Associates, Ltd.*

Peoria, Illinois  
November 8, 2021

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

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Note #1 - Summary of Significant Accounting Policies

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

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

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

Component Units

The District has developed criteria to determine whether outside agencies with activities which benefit the citizens of the District, including joint agreements that serve pupils from numerous districts, should be included within its financial statements as component units. The criteria includes, but is not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

Certain joint agreements have been determined to be part of the reporting entity because the District exercises significant influence over the assets, operations, and management of the joint agreements. However, the joint agreements are required to be separately audited and reported to the Illinois State Board of Education. These financial statements therefore represent only the financial condition and operations of the primary government, LaSalle-Peru Township High School District No. 120.

The joint agreement consists of LaSalle-Peru Area Career Center. The financial information for the joint agreement can be obtained from the office of the Area Career Center located at 200 Ninth Street, Peru, Illinois 61354. The District is the administrative district for LaSalle-Peru Area Career Center. The District provided services to LaSalle-Peru Area Career Center totaling \$735,481 and the District paid \$327,525 to LaSalle-Peru Area Career Center for student tuition.

B. Basis of Presentation - Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, revenue received, and expenditures disbursed. The District maintains individual funds required by the State of Illinois. The various funds are summarized by type in the financial statements. These funds are grouped as required for reports filed with the Illinois State Board of Education. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds and account groups are used by the District:

Governmental Funds -

Governmental funds are those through which most governmental functions of the District are financed. The acquisition, use, and balances of the District's expendable financial resources and the related liabilities (arising from cash transactions) are accounted for through governmental funds.

The Educational Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The Educational Fund includes the Student Activity Funds. These funds are used to account for financial resources used for student programs.

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

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

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

Governmental Funds - (cont'd.)

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

The Operations and Maintenance Fund, Transportation Fund and Municipal Retirement/Social Security Fund are used to account for cash received from specific sources (other than those accounted for in other funds) that are legally restricted to cash disbursements for specified purpose.

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

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

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

Fiduciary Funds -

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

The Agency Funds include Memorial and Scholarship Funds. They account for assets held by the District as an agent for the students and other beneficiaries. These funds are custodial in nature and do not involve the measurement of the results of operations.

The Expendable Trust Fund (Flexible Benefit Plan Fund) is used to account for the District's flexible benefit plan.

These Fiduciary Funds are shown as Reserved in these financial statements.

Governmental and Expendable Trust Funds - Measurement Focus

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

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

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

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

General Fixed Assets and General Long-Term Debt Account Group

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

The District does not maintain a formal capitalization policy, but does follow grant guidelines when applicable.

No depreciation has been provided on fixed assets in these financial statements. The Illinois State Board of Education's Annual Financial Report (ISBE Form SD50-35/JA50-60) includes depreciation of \$2,040,284 which has been utilized for the calculation of the per capita tuition charge, and accumulated depreciation totaling \$18,894,149. Depreciation has been computed over the estimated useful lives of the assets using the straight-line method.

The estimated useful lives are as follows:

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

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

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

C. Basis of Accounting

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the account and how they are reported in the financial statements. The District maintains its accounting records for all funds and account groups on the cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. Accordingly, revenues are recognized and recorded in the accounts when cash is received.

In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

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

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

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

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

D. Budgets and Budgetary Accounting

The budget for all Governmental Funds and for the Expendable Trust Fund is prepared on the cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, and Paragraph 17-1 of the Illinois Compiled Statutes. The original budget was passed on September 23, 2020 and was amended on June 23, 2021. The budget lapses at the end of each fiscal year.

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

1. Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures disbursed and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year.
5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

E. Cash and Cash Equivalents

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

F. Investments

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

G. Inventories

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

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

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

H. Fund Balances

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

**Nonspendable** - The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts. As of June 30, 2021, the District had no nonspendable balances.

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

**Committed** - The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority (the School Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts. As of June 30, 2021, the District had no committed balances.

The School Board commits fund balance by making motions or passing resolutions to adopt policies or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

**Assigned** - The assigned fund balance classification refers to amounts that are constrained by the government’s intent to be used for a specific purpose but are neither restricted nor committed. Intent may be expressed by the School Board itself by assigning amounts to be used for specific purposes. As of June 30, 2021, the District had no assigned balances.

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

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

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

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
 NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

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

I. Change in Accounting Principle

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

Note #2 - Property Taxes

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. Taxes are levied in LaSalle and Bureau Counties. The 2020 levy was passed by the board on December 16, 2020. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments in June and September. The District receives significant distributions of tax receipts approximately one month after these due dates. Taxes received as reflected in this report are from the 2019 and prior tax levies.

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

	Maximum <u>Rate</u>	Actual <u>2020 Rate</u>	Actual <u>2019 Rate</u>	Actual <u>2018 Rate</u>
Educational	0.92000	0.92000	0.92000	0.92000
Operations and Maintenance	0.25000	0.25000	0.25000	0.25000
Transportation	0.12000	0.12000	0.12000	0.12000
Debt Services	None	0.73585	0.76150	0.79190
Municipal Retirement	None	0.04602	0.04535	0.03036
Social Security	None	0.05657	0.05575	0.03542
Tort Immunity	None	0.26885	0.24663	0.23383
Leasing	0.05000	0.05000	0.05000	0.05000
Special Education	0.02000	0.02000	0.02000	0.02000
Fire Prevention and Safety	0.05000	0.05000	0.05000	0.05000
Working Cash	0.05000	<u>0.05000</u>	<u>0.05000</u>	<u>0.05000</u>
Total		<u>2.56729</u>	<u>2.56923</u>	<u>2.55151</u>

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

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Note #3 – Regulatory Fund Balances

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

The District has the following categories of reserved fund balances:

1. Special Education Levy

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

2. Leasing Levy

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Educational Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted balance of \$299,052.

3. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance, and Transportation Funds. Expenditures disbursed exceeded revenue received from state grants, resulting in no restricted balance.

4. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. Expenditures disbursed exceeded revenue received from federal grants, resulting in no restricted balance.

5. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted balance of \$151,550. This balance is included in the financial statements as Reserved in the Municipal Retirement/Social Security Fund.

6. Student Activity Funds

The District has Student Activity Funds that are included in the Educational Fund balance. The beginning of the year balance of \$389,531 which had been shown as a Trust and Agency fund balance has been added to the beginning fund balance in the Educational Fund. The net revenue over expenditures resulted in a reserved balance as of June 30, 2021 of \$370,083.

7. Trust Funds

Proceeds for restricted scholarship funds have exceeded disbursements resulting in a restricted balance of \$96,826 in the Trust and Agency Fund as of June 30, 2021. Additionally, the District administers a Flexible Benefit Plan Fund that had a balance of \$4,970. This balance of \$101,796 is included in the financial statements as Reserved in the Trust and Agency Funds.

8. Drivers' Education

Cash disbursed and the related cash receipts for drivers' education are accounted for in the Educational Fund. Expenditures disbursed exceeded revenues received for this purpose, resulting in no restricted balance.

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

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

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Note #4 – Deposits and Investments

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

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

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

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

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

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

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2021

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

The District considers all short-term, highly liquid investments that are readily convertible to cash as a cash equivalent. As of June 30, 2021, cash equivalents consisted of Northern Institutional Government Select Money Market funds, which is a high yield money market public fund. The bank balance of the money market fund was \$1,011,693. This item is included as a deposit because the balances vary frequently, sometimes daily, based on the cash needs of the District. As of June 30, 2021, this deposit was fully insured or collateralized and not exposed to custodial credit risk.

**Custodial Credit Risk of Investments**

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

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

**Interest Rate Risk**

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

As of June 30, 2021, the District had the following investments:

<u>Investment Type</u>	<u>Cost</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>			
			<u>Less Than 1</u>	<u>1-5</u>	<u>6-10</u>	<u>More Than 10</u>
Virtus Tactical Allocation Fund	17,421	26,951	26,951	0	0	0
Collateralized Mortgage Obligations	1,008,204	1,009,820	1,000,190	9,630	0	0
Municipal Bonds	<u>3,332,832</u>	<u>3,312,457</u>	<u>3,312,457</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>4,358,457</u>	<u>4,349,228</u>	<u>4,339,598</u>	<u>9,630</u>	<u>0</u>	<u>0</u>

**Credit Risk**

The Collateralized Mortgage Obligations and Virtus Tactical Allocation Fund were not rated. The Municipal Bonds carry ratings ranging from AAA to A+ by Standard & Poor's with some being unrated. \$2,227,345 of the total investments are unrated. The District has no investment policy that addresses credit risk.

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2021

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

**Concentration of Credit Risk**

The District's investment policy places no limit on the amount the District may invest in any one issuer. More than 5 percent of the District's investments are as follows:

<u>Investment</u>	<u>Percent of Total Investments</u>
Batesville IN Building Bonds	5.89
Capac MI GO Bonds	5.08
FHLMC Mortgage Obligations	22.94
Mobile County AL GO Bonds	6.88
Port Morrow OR Transmission Bonds	5.81
Rock Island and Mercer Counties GO Bonds	6.53
Tuscaloosa AL Bonds	5.73

Investments in mutual funds and other pooled investments are exempt from concentration risk disclosure.

Note #5 – General Fixed Asset Account Group

A summary of changes in general fixed assets follows:

	<u>Balance July 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2021</u>
Non-Depreciable Land	1,403,022	0	0	1,403,022
Buildings	67,475,587	6,079,970	0	73,555,557
Improvements Other than Buildings	2,080,643	1,136,206	0	3,216,849
Capitalized Equipment-10 Year Equipment	4,408,904	474,643	159,461	4,724,086
Capitalized Equipment-5 Year Equipment	354,142	0	0	354,142
Capitalized Equipment-3 Year Equipment	1,912	0	0	1,912
Construction in Progress	<u>0</u>	<u>87,455</u>	<u>0</u>	<u>87,455</u>
Totals	<u>75,724,210</u>	<u>7,778,274</u>	<u>159,461</u>	<u>83,343,023</u>

Note #6 – Pension Disclosures

The District contributes to two defined benefit pension plans: the Teachers Retirement System (TRS), and the Illinois Municipal Retirement Fund (IMRF). TRS is administered by the TRS board of trustees and is a cost sharing multiple employer plan. IMRF is administered by IMRF board of trustees and is an agent multiple-employer public employee retirement system. The benefits, benefit levels, employee contributions and employer contributions for both plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. The aggregate employer recognized pension expense on a cash basis for the year ended June 30, 2021, was \$388,675.

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

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Note #6 – Pension Disclosures (cont'd)

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

**Plan description**

The employer participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration. The District employed 126 TRS members during the current fiscal year.

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

**Benefits provided**

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

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

Essentially all Tier 1 retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier 2 annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2024. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the State of Illinois.

**Contributions**

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

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

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Note #6 – Pension Disclosures (cont'd)

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

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

**On behalf contributions to TRS.** The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2021, state of Illinois contributions recognized by the employer were based on the state's proportionate share of the pension expense associated with the employer, and the employer recognized revenue and expenditures of \$6,674,320 in pension contributions from the state of Illinois.

**2.2 formula contributions.** Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2021, were calculated to be \$47,089. \$47,044 was actually paid toward this obligation in the current fiscal year.

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

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

For the year ended June 30, 2021, the employer pension contribution was 10.41 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2021, salaries totaling \$177,114 were paid from federal and special trust funds that required employer contributions of \$18,438. \$17,494 of these contributions were actually paid in the current fiscal year.

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

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2021, the employer paid \$14,946 to TRS for employer contributions due on salary increases in excess of 6 percent and \$1,423 for contributions due on salary increases in excess of governor's statutory salary and \$-0- for sick leave days granted in excess of the normal annual allotment.

### **Pension Expense**

For the year ended June 30, 2021, the employer recognized TRS pension expense of \$80,907 on a cash basis under this plan.

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

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Note #6 – Pension Disclosures (cont'd)

B. Illinois Municipal Retirement Fund

**Plan Description.**

The District's defined benefit pension plan for non-certified employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information, for the plan as a whole, but not for individual employers. That report is available for download at <https://www.imrf.org/en/publications-and-archive/annual-financial-reports>.

**Benefits provided.**

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

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

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

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

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

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

**Employees covered by benefit terms.**

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

Retirees or Beneficiaries currently receiving benefits	75
Inactive employees entitled to but not yet receiving benefits	38
Active employees	<u>63</u>
Total Members	176

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

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Note #6 – Pension Disclosures (cont'd)

B. Illinois Municipal Retirement Fund (cont'd)

**Contributions.**

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2020 was 12.98%. The total employer contribution paid for 2020 was \$301,063. The District's contribution rate for the calendar year 2021 is 13.22%. The actual contributions paid during the fiscal year ended June 30, 2021 were \$307,768. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Note #7 – Other Post-Employment Benefits

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

A. Teacher Health Insurance Security

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

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

**On behalf contributions to the THIS Fund**

The state of Illinois makes employer retiree health insurance contributions on behalf of the employer. State contributions are intended to cover the actuarial costs to the THIS Fund that are not covered by contributions from active members which were 1.24 percent of pay for the year ended June 30, 2021. State of Illinois contributions were \$71,734, and the employer recognized revenue and expenditures of this amount during the year.

**Employer contributions to the THIS Fund**

The employer also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.92 percent during the year ended June 30, 2021. For the year ended June 30, 2021, the employer paid \$74,693 to the THIS Fund, which was 100 percent of the required contribution.

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

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

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

**Further information on the THIS Fund**

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General (<http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>). The current reports are listed under “Central Management Services” (<http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>). Reports prior to FY2013 are available under “Healthcare and Family Services” (<http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp>).

B. Post-Retirement Health Care Plan

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

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

*Funding Policy.* The contribution requirements of the District may be amended by the School Board. Current policy is for the District to pay for post-retirement medical insurance benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employee/retiree group, which currently range from \$465 per month for individual coverage to \$1,453 per month for family coverage. Although, with regard to retirees, this amount contains an implied rate subsidy by the District through the blended premium covering all current employees and retirees, there is no actuarial valuation performed to determine the amount of such subsidy.

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

Note #8 – General Long-Term Debt Account Group

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

Bonded indebtedness –

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

Capital Leases –

Lease purchase obligations of the District are reflected in the General Long-Term Debt Account Group. The District has various technology obligations outstanding as of June 30, 2021 totaling \$285,927. The lease purchases payments are accounted for in the Educational Fund.

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2021

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

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

Description	Original Amount	Date of Issue	Date of Maturity	Interest Rate	Balance July 1, 2020	Additions	Reductions	Balance June 30, 2021	Due In Less Than One Year
<b>Bonds</b>									
GO School Bonds	9,315,000	03/10/20	12/1/38	2.36-4.00%	9,315,000	0	0	9,315,000	0
GO School Bonds	3,675,000	04/11/19	12/1/22	2.80-4.00%	3,675,000	0	(930,000)	2,745,000	1,365,000
GO School Bonds	26,195,000	02/21/17	12/1/36	1.00-5.00%	23,770,000	0	(950,000)	22,820,000	980,000
GO School Bonds	9,760,000	12/22/16	06/1/37	2.50%	8,775,000	0	(395,000)	8,380,000	405,000
Working Cash Bonds	3,400,000	12/22/15	12/1/20	4.50%	380,000	0	(380,000)	0	0
Alternate Revenue	990,000	7/21/20	12/1/30	3.00-2.50%	0	990,000	0	990,000	85,000
Alternate Revenue	3,930,000	4/11/13	12/1/22	2.15%	1,270,000	0	(1,270,000)	0	0
Alternate Revenue Refunding	835,000	7/21/20	12/1/22	3.00%	0	1,245,000	(410,000)	835,000	410,000
Subtotal Bonds					47,185,000	2,235,000	(4,335,000)	45,085,000	3,245,000
<b>Capital Leases</b>									
BB Community Leasing Services					226,626	0	(72,770)	153,856	75,508
Goldstar					0	22,302	(11,151)	11,151	11,151
American Capital Financial Services					0	126,129	(42,525)	83,604	42,711
Kansas State Bank					30,033	0	(14,716)	15,317	15,317
Dell Financial Services					42,938	0	(20,939)	21,999	21,999
Subtotal Capital Leases					299,597	148,431	(162,101)	285,927	166,686
Total Bonds and Capital Leases					47,484,597	2,383,431	(4,497,101)	45,370,927	3,411,686

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

	Bonds		Leases/Other		Total	Total	Total
	Principal	Interest	Principal	Interest	Principal	Interest	Principal & Interest
2022	3,245,000	1,806,406	166,686	7,758	3,411,686	1,814,164	5,225,850
2023	3,340,000	1,682,086	119,241	4,995	3,459,241	1,687,081	5,146,322
2024	1,880,000	1,582,642	0	0	1,880,000	1,582,642	3,462,642
2025	1,960,000	1,499,992	0	0	1,960,000	1,499,992	3,459,992
2026	2,035,000	1,425,741	0	0	2,035,000	1,425,741	3,460,741
2027-2031	11,480,000	5,818,158	0	0	11,480,000	5,818,158	17,298,158
2032-2036	13,715,000	3,005,755	0	0	13,715,000	3,005,755	16,720,755
2037-2039	7,430,000	317,641	0	0	7,430,000	317,641	7,747,641
Total	45,085,000	17,138,421	285,927	12,753	45,370,927	17,151,174	62,522,101

Current year debt defeasance:

On July 21, 2020, the District issued General Obligation Refunding School Bonds, Series 2020A, in the amount of \$1,245,000 to refund the General Obligation School Bonds, Series 2013. Principal due on the General Obligation School Bonds, Series 2020B was \$835,000. The General Obligation School Bonds, Series 2013 were called, and the escrow balance was \$-0- at June 30, 2021. The total economic gain on the refunding is \$21,672.

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

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

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

<u>Bond Issue Dated</u>	<u>Amount</u>
December 22, 2015	742
April 1, 2019	8,586
December 22, 2016	9,979
February 21, 2017	6,027
March 10, 2020	368,192
July 21, 2020	<u>57,178</u>
Total	<u>450,704</u>

Legal Debt Limit –

Section 5/19-1 of the Illinois School Code limits the amount of qualifying debt of the District to 6.9% of the latest equalized assessed value. The total equalized assessed value used to calculate total debt limit as of January 1, 2020 was \$668,734,684. The rate setting equalized assessed value as of January 1, 2020 was \$588,760,363.

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

Legal Debt Limit	46,142,693
Less Qualifying Debt	<u>(43,545,927)</u>
Legal Debt Margin	<u>2,596,766</u>

Note #9 - Tax Anticipation Warrants

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

Note #10 - Interfund Transactions

The District made no interfund loan transactions during the year ended June 30, 2021.

The District transferred \$15,502 from the Working Cash Fund to the Educational Fund to fund current and future operations. The District also transferred \$174,444 from the Educational Fund to the Debt Services Fund to cover capital lease payments.

Note #11 - Common Bank Accounts

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

Note #12 - Self-Insurance Plan

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

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
 NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

Note #12 - Self-Insurance Plan (cont'd)

The District is self-insured for medical coverage, which is provided to school personnel. Blue Cross/Blue Shield administers claims for a fixed fee per enrolled employee. The District is responsible for the payment of claims up to annual levels of \$75,000 per employee and aggregate claims up to \$1,000,000. Additional claims would be covered by commercial insurance. Future potential claims as of June 30, 2021, were not determinable.

Note #13 - Contingencies

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

Note #14 - Commitments

As of June 30, 2021, the District had the following outstanding construction commitments –

<u>Contractor</u>	<u>Project</u>	<u>Fund</u>	<u>Outstanding Amount</u>
Vissering	Locker Room Renovation	Fire Safety Fund	192,345
Vissering	HVAC Replacement	Fire Safety Fund	370,707
McConaughay	Auto Shop Roof Replacement	Fire Safety Fund	<u>83,518</u>
	Total Construction Commitments		\$ 646,570

Unpaid Employee Contracts – Employee contracts for services rendered during the school year for employees electing twelve-month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2021, the total amount of unpaid contracts for services performed during the year ended June 30, 2021, amounted to \$487,843.

Vacation Pay – Vacation pay is considered to be an expenditure in the year paid. Eligible administrators and support staff receive vacation pay. At June 30, 2021, the estimated unused vacation pay liability is \$201,840.

Sick Pay – Sick pay is considered to be an expenditure in the year paid. Accumulated sick pay benefits are available to eligible employees to use in future years. At June 30, 2021, the estimated unused sick pay liability is \$650.

Termination Benefits – The District is liable for termination benefits due to retiring employees. As of June 30, 2021, the estimated termination benefit due in future years is \$228,221.

The District has entered into operating lease agreements with Marco for photocopiers. The term of the leases require minimum monthly payments of \$3,162. The District also entered into an operating lease with Midwest Mailing for a postage machine with monthly payments of \$357. During the year ended June 30, 2021, the District expended \$41,157 on operating leases paid from the Educational Fund.

Future minimum lease payments are as follows:

<u>Fiscal Year</u> <u>Ending June 30,</u>	<u>Lease</u> <u>Payments</u>
2022	40,086
2023	37,943
2024	<u>9,486</u>
Total	<u>87,515</u>

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

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Note #15 - Joint Agreements

The District is a member of LaSalle/Putnam County Educational Alliance for Special Education (L.E.A.S.E.) and Starved Rock Associates for Vocational and Technical Education (SRAVTE) along with other area school districts. Financial information for L.E.A.S.E. can be obtained directly from that office located at 1009 Boyce Memorial Drive, Ottawa, IL 61350. Financial information for SRAVTE can be obtained directly from that office located at 200 9<sup>th</sup> Street, Peru, IL 61354. The District's pupils benefit from programs administered under these joint agreements, and the District benefits from jointly administered grants and programming. The District does not have an equity interest in the joint agreements. The joint agreements are separately audited and are not included in these financial statements. During the year ended June 30, 2021, the District paid \$276,020 to L.E.A.S.E. and \$4,284 to SRAVTE.

Note #16 - Disbursements and Transfers in Excess of Budget

For the year ended June 30, 2021, the district did not have any funds with disbursements and transfers in excess of budgeted amounts.

Note #17 - Risk Management - Claims and Judgments

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

The District is insured under a cooperative plan for worker's compensation coverage, which carries some risk retention and provides aggregate protection. Adjustments in premiums are recorded when paid or received. During the year ended June 30, 2021, there were no significant adjustments in premiums based on actual experience.

Note #18 - Deficit Fund Balances

As of June 30, 2021, the District had no deficit fund balances in any fund.

Note #19 - Other Sources

The District is entered into multiple capital lease agreements for technology equipment. During the fiscal year ended June 30, 2021, the District entered into an agreement totaling \$126,129. Proceeds for these lease payments were recorded as Other Sources in the Educational Fund. See Note #8 for additional information.

Note #20 - COVID-19 Impact

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

Note #21 - Subsequent Events

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

**LaSalle-Peru Township High School District No. 120**  
**35-050-1200-17**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2021**

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> <sup>20</sup>
	There were no findings for the Year Ended June 30, 2020.	

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

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

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

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