SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14

(Christian County, Illinois)

ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 2021

Due to ROE on Friday, October 15, 2021 Due to ISBE on Monday, November 15, 2021 SDUA21

Joint Agreement School District
Joint Agreemer

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

Illinois School District/Joint Agreement Annual Financial Report *

June 30, 2021

School District/Joint Agreement Information		Certified Pub	Certified Public Accountant Information	nformation
School District/Joint Agreement Number:	ACCRUAL	Name of Auditing Firm: LMHN, Ltd.	1	
County Name:		Name of Audit Manager:	And the second s	And the second s
Name of School District/Joint Agreement County County		Address: 900 N Webster St - PO Box 87	(87	
Address:	Filing Status: Submit electronic AFR directly to ISBE	City: Taylorville	State:	Zip Code: 62568
City.	Click on the Link to Submit:	Phone Number. 217-824-9661	Fax Number: 217-824-2415	115
Niticatu Email Address, sekinde om	Send (SBE a File	IL License Number (9 digit): 065-025595	Expiration Date: 12/31/2021	The state of the s
Zip Code: 62540	0	Email Address: Imhncpas@outlook.com		
Annual Financial Report	Annual Financial Report Questions 217-785-8779 or finance1@isbe.net	<u> </u>	SBE Use Only	
ype of Adulto's report issued. Qualified Adverse Disclaimer	Single Audit Questions 217-782-5630 or GATA@isbe.net Single Audit and GATA Information			
X Reviewed by District Superintendent/Administrator	Reviewed by Township Treasurer (Cook County only) Name of Township:	X Reviewe	X Reviewed by Regional Superintendent/Cook ISC	tendent/Cook ISC
District Superintendent/Administrator Name (Type or Print):	Township Treasurer Name (type or print)	RegionalSuperintendent/Cook ISC Name (Type or Print):	SC Name (Type or Print	ıt):
Units Clair K Email Address.	Email Address:	Email Address:		4 54 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6
Calaringsounions-clouds.com Fax Number: 717.237.4333.x222 217237.4370	Telephone: Fax Number.	Telephone:	Fax Number:	
14	Signature & Date:	Signature & Date:		

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).

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14 TABLE OF CONTENTS FISCAL YEAR ENDED JUNE 30, 2021

	Pages
Independent Auditor's Report	1-3
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	4-5
Basic Financial Statements:	
Statement of Assets and Liabilities Arising from Cash Transactions / Statement of Position (All Funds)	6-7
Statement of Revenues Received / Revenues, Expenditures Disbursed / Expenditures, Other Sources (Uses) and Changes in Fund Balance (All Funds)	8-10
Statement of Revenues Received / Revenues (All Funds)	11-16
Statement of Expenditures Disbursed / Expenditures, Budget to Actual (All Funds)	17-25
Notes to Financial Statements	26-42
Supplementary Schedules:	
Schedule of Ad Valorem Tax Receipts	43
Schedule of Short Term Debt and Long Term Debt	44
Schedule of Restricted Local Tax Levies and Tort Immunity Expenditures	45
Estimated Indirect Cost Data	46
CARES, CRRSA, and ARP Schedule	47-50
Statistical Section:	
Schedule of Capital Outlay and Depreciation	51
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation 2020-2021	52-53

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14 TABLE OF CONTENTS (CONTINUED) FISCAL YEAR ENDED JUNE 30, 2021

	Pages
Other Schedules and Itemizations:	
Itemization Schedule	54
Reference Page	55
Auditor's Questionnaire	56-57
Financial Profile Information	58-59
Schedule of Cash Receipts and Disbursements - Activity Funds	60
Limitation of Administrative Costs Worksheet	61
Current Year Payment on Contracts for Indirect Cost Rate Computation	62
Report on Shared Services or Outsourcing	63

Note...The page numbers referred to above are the sequential page numbers that were assigned to each page by LMHN, Ltd. and are located at the bottom center of each page. These page numbers do not correlate to the page numbering system that ISBE utilizes on their AFR. Occasionally, the AFR will cross reference an item to another page number within the AFR. These page numbers are located on the top left or top right hand corner of each AFR page.

900 North Webster Street
P.O. Box 87
Taylorville, Illinois 62568
Tel: 217 / 824-9661
Fax: 217 / 824-2415

Email: lmhncpas@yahoo.com



BRENT J. LIVELY, CPA

M. ADAM MATHIAS, CPA, PFS, CVA

RICHARD K. HOOPER, CPA

IRIS N. NOBLET-CRITES, CPA

INDEPENDENT AUDITOR'S REPORT

To the Board of Education South Fork Community Unit School District No. 14 Kincaid, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of South Fork Community Unit School District No. 14 as of and for the fiscal year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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 and accounting practices prescribed or permitted by the Illinois State Board of Education. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in <u>Government Auditing Standards</u>, 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 of 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 District'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 District's internal control. Accordingly, we express no such opinion. An audit also includes assessing 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 South Fork Community Unit School District No. 14, on the basis of the financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Illinois.

The effects on the financial statements of the variances between the regulatory accounting practices 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 in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of South Fork Community Unit School District No. 14 as of June 30, 2021, or changes in financial position for the fiscal year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets and liabilities arising from cash transactions of South Fork Community Unit School District No. 14 as of June 30, 2021, and its revenue received and expenditures disbursed during the fiscal year then ended, in accordance with the financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise South Fork Community Unit School District No. 14's basic financial statements. The supplementary schedules on pages 43 through 50, the statistical section on pages 51 through 53, and the other schedules and itemizations on pages 54 through 63 are presented for the purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary schedules on pages 43 through 50, the statistical section on pages 51 through 53, and the other schedules and itemizations on pages 54 through 63 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with <u>Government Auditing Standards</u>, we have also issued a report dated September 15, 2021, on our consideration of South Fork Community Unit School District No. 14's internal control over financial reporting and our tests of its compliance with laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with <u>Government Auditing Standards</u> in considering South Fork Community Unit School District No. 14's internal control over financial reporting and compliance.



LMHN, Ltd. Certified Public Accountants Taylorville, Illinois

September 15, 2021

900 North Webster Street P.O. Box 87 Taylorville, Illinois 62568 Tel: 217 / 824-9661 Fax: 217 / 824-2415 Email: lmhncpas@yahoo.com



BRENT J. LIVELY, CPA

M. ADAM MATHIAS, CPA, PFS, CVA

RICHARD K. HOOPER, CPA

IRIS N. NOBLET-CRITES, 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 South Fork Community Unit School District No. 14 Kincaid, 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 <u>Government Auditing Standards</u> issued by the Comptroller General of the United States, the accompanying financial statements of South Fork Community Unit School District No. 14 as of and for the fiscal year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents, and have issued our report thereon dated September 15, 2021. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the cash basis of accounting, in accordance with regulatory financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered South Fork Community Unit School District No. 14's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of South Fork Community Unit School District No. 14's internal control. Accordingly, we do not express an opinion on the effectiveness of South Fork Community Unit School District No. 14'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 District's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, we identified a deficiency in internal control over financial reporting, described below, that we consider to be a material weakness.

MEMBERS AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS • ILLINOIS CPA SOCIETY

NATIONAL ASSOCIATION OF CERTIFIED VALUATION ANALYSTS

Finding 2021-01: Lack of Segregation of Incompatible Duties

Criteria: Access to physical assets, the related accounting records and all phases of transactions must be segregated between different individuals.

Condition: The District has not segregated incompatible duties. Access to both physical assets, to the related accounting records and all phases of transactions cannot be properly controlled.

Cause: Because the District has limited personnel resources, it is not possible to segregate incompatible duties.

Effect: By not segregating incompatible duties, the possibility exists that unintentional or intentional errors or irregularities could exist and not be promptly detected.

Recommendations: The District should review their internal control structure, as it relates to the segregation of incompatible duties, and determine a course of action.

Views of responsible officials and corrective action plan: Due to their limited financial resources, the District cannot hire enough employees to adequately segregate incompatible duties. However, the Superintendent and Board of Education will closely monitor monthly reconciliations and financial reports to help mitigate the risks associated with not segregating incompatible duties.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether South Fork Community Unit School District No. 14'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 determination of financial statement amounts. 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 <u>Government Auditing Standards</u>.

The South Fork Community Unit School District No. 14's Response to the Finding

The South Fork Community Unit School District No. 14's response to the finding identified in our audit is described above. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on it.

Purpose of this Report

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



LMHN, Ltd. Certified Public Accountants Taylorville, Illinois

September 15, 2021

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

	Α	В	С	D	E	F	G	Н
1	ASSETS (Enter Whole Dollars)	Acct.	(10) Educational	(20) Operations &	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social	(60) Capital Projects
2		#		Maintenance			Security	
3	CURRENT ASSETS (100)							
4	Cash (Accounts 111 through 115) 1		1,638,425	127,174	47,062	294,040	122,926	236,049
5	Investments	120						25,229
6	Taxes Receivable	130		1 m				and the description of the september 2 of 24 directions with the second section of the sectio
7	Interfund Receivables	140						
8	Intergovernmental Accounts Receivable Other Receivables	150		-				· Commission of white the section particular
9	Inventory	170	*********	-000				manufact and body or one year body made manufacture in a service plant manufacture.
11	Prepaid Items	180						<u> </u>
12	Other Current Assets (Describe & Itemize)	190	NAME OF TAXABLE PARTY.					I I and private must minimize the skip.
13	Total Current Assets		1,638,425	127,174	47,062	294,040	122,926	261,278
	CAPITAL ASSETS (200)			100	0.000		A PARTIE OF THE	
14	Works of Art & Historical Treasures	210						
16	Land	220		1				
17	Building & Building Improvements	230						
18	Site Improvements & Infrastructure	240						
19	Capitalized Equipment	250						
20	Construction in Progress	260		1				
21	Amount Available in Debt Service Funds	340						,
22	Amount to be Provided for Payment on Long-Term Debt	350						
23	Total Capital Assets							
24	CURRENT LIABILITIES (400)							
25	Interfund Payables	410	-					gopopi (page a ban ban ban ben pilor e y mili () miratan b 4794444
26	Intergovernmental Accounts Payable	420						an analysis and who are all tables in 1911 or institutional for
27	Other Payables	430						AND DESCRIPTION OF THE PARTY OF
28	Contracts Payable	440						A.A.M. 1994-1994 / 1894-1994 / 1994 / 1994
29 30	Loans Payable	470						and and relationship of secretarization in
31	Salaries & Benefits Payable Payroll Deductions & Withholdings	480						
32	Deferred Revenues & Other Current Liabilities	490					Services and town motive house in	
33	Due to Activity Fund Organizations	493						
34	Total Current Liabilities	1	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)							
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511						
37	Total Long-Term Liabilities	/						
38	Reserved Fund Balance	714						209,501
39	Unreserved Fund Balance	730	1,638,425	127,174	47,062	294,040	122,926	51,777
40	Investment in General Fixed Assets	4	- Indian address v		Aleksan e			
41	Total Liabilities and Fund Balance		1,638,425	127,174	47,062	294,040	122,926	261,278
42		أبيسا		TO SECURITION OF THE PARTY OF T				
43	ASSETS /LIABILITIES for Student Activity Funds							
44	CURRENT ASSETS (100) for Student Activity Funds	126	F2 120		,			
45	and the second s	120	53,128 53,128					
47	and the second s		55,220					
48	Total Current Liabilities For Student Activity Funds		.0					
49		715	53,128					
50			53,128				The same and the	
51		i invis		THE SHEET			4 629/	Wester
52	Total ASSETS /LIABILITIES District with Student Activity Fu	nds						
100	Total Current Assets District with Student Activity Funds		1,691,553	127,174	47,062	294,040	122,926	261,278
53		20 200 Pr 2 2		SAME			-	
53								
54								
54 55	CURRENT LIABILITIES (400) District with Student Activity Funds		0	0	0		U	
54 55 56	CURRENT LIABILITIES (400) District with Student Activity Funds Total Current Liabilities District with Student Activity Funds		0	0	0		0	
54 55 56 57	CURRENT LIABILITIES (400) District with Student Activity Funds Total Current Liabilities District with Student Activity Funds LONG-TERM LIABILITIES (500) District with Student Activity Funds		0	0	0			
54 55 56 57 58	CURRENT LIABILITIES (400) District with Student Activity Funds Total Current Liabilities District with Student Activity Funds LONG-TERM LIABILITIES (500) District with Student Activity Funds Total Long-Term Liabilities District with Student Activity Funds	74.6						
54 55 56 57 58 59	CURRENT LIABILITIES (400) District with Student Activity Funds Total Current Liabilities District with Student Activity Funds LONG-TERM LIABILITIES (500) District with Student Activity Funds Total Long-Term Liabilities District with Student Activity Funds Reserved Fund Balance District with Student Activity Funds	714	53,128	<u>0</u>	,0	0	0	209,501
54 55 56 57 58	CURRENT LIABILITIES (400) District with Student Activity Funds Total Current Liabilities District with Student Activity Funds LONG-TERM LIABILITIES (500) District with Student Activity Funds Total Long-Term Liabilities District with Student Activity Funds Reserved Fund Balance District with Student Activity Funds Unreserved Fund Balance District with Student Activity Funds	714					0	

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

	A	В		J	K	L	M	N
1			(70)	(80)	(90)		Account	Groups
2	ASSETS (Enter Whole Dollars)	Acct.	Working Cash	Tort	Fire Prevention & Safety	Agency Fund	General Fixed Assets	General Long-Term Debt
2	CURRENT ASSETS (400)						-	
3	CURRENT ASSETS (100)		1 I married					
4	Cash (Accounts 111 through 115)		63,077	27,399	36,912			
5	Investments	120	298,762					
6	Taxes Receivable	130						
7	Interfund Receivables	140			to have deleted and have for a recognit			
8	Intergovernmental Accounts Receivable	160		multiplicate on purposition Profrages 1 x				
10	Other Receivables	- 100.0					į.	
11	Inventory Dronald Itarya	170						
12	Prepaid Items Other Current Assets (Describe & Itemize)	190	11-1-1-1-					
13	Total Current Assets	130	361,839	27,399	36,912	a		
10	· · · · · · · · · · · · · · · · · · ·		301,633	21,355	30,312			
14	CAPITAL ASSETS (200)							
15	Works of Art & Historical Treasures	210					/	
16	Land	220					28,500	
17	Building & Building Improvements	230					4,415,903	
18 19	Site Improvements & Infrastructure	240 250					24,084 977,611	
20	Capitalized Equipment	260					3//,011	
21	Construction in Progress Amount Available in Debt Service Funds	340						47,06
22	Amount to be Provided for Payment on Long-Term Debt	350						962,93
23	Total Capital Assets	330					5,446,098	1,010,00
	The state of the s						5,1110,550	200000
24	CURRENT LIABILITIES (400)							
25	Interfund Payables	410						
26	Intergovernmental Accounts Payable	420						
27	Other Payables	430			and the second s			
28	Contracts Payable	440						
29	Loans Payable	460						
30	Salaries & Benefits Payable	470						
31	Payroll Deductions & Withholdings	480						
32	Deferred Revenues & Other Current Liabilities	490						
33	Due to Activity Fund Organizations	493						
34	Total Current Liabilities				. 0	0		
35	LONG-TERM LIABILITIES (500)							
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511						1,010,00
37	Total Long-Term Liabilities							1,010,00
38	Reserved Fund Balance	714	Į.					
39	Unreserved Fund Balance	730	361,839	27,399	36,912			
40	Investment In General Fixed Assets	11					5,446,098	
41	Total Liabilities and Fund Balance		361,839	27,399	36,912	0	5,446,098	1,010,00
42				三 帯がらがる 三式			NAME OF TAXABLE PARTY.	
43	ASSETS /LIABILITIES for Student Activity Funds				-			
44	CURRENT ASSETS (100) for Student Activity Funds							
45	Student Activity Fund Cash and Investments	126						
46	Total Student Activity Current Assets For Student Activity Funds							
47	CURRENT LIABILITIES (400) For Student Activity Funds							
48	Total Current Liabilities For Student Activity Funds							
	Reserved Student Activity Fund Balance For Student Activity Funds	715						
49		-					Alexander and record	
50	Total Student Activity Liabilities and Fund Balance For Student Activity Fund	s				and the second section of the section of t	Mary Colon Mary	
50 51	Total Student Activity Liabilities and Fund Balance For Student Activity Fund	أكمت				E L. W.St. HAW		III III II II
50 51 52	Total Student Activity Liabilities and Fund Balance For Student Activity Fund Total ASSETS /LIABILITIES District with Student Activity Fund	أكمت						
50 51 52 53	Total Student Activity Liabilities and Fund Balance For Student Activity Fund Total ASSETS /LIABILITIES District with Student Activity Fun Total Current Assets District with Student Activity Funds	أكمت	361,839	27,399	36,912	.0		
50 51 52	Total Student Activity Liabilities and Fund Balance For Student Activity Fund Total ASSETS /LIABILITIES District with Student Activity Fund	أكمت	361,839	27,399	36,912		5,446,098	1,010,00
50 51 52 53 54	Total Student Activity Liabilities and Fund Balance For Student Activity Fund Total ASSETS /LIABILITIES District with Student Activity Fun Total Current Assets District with Student Activity Funds	أكمت	361,839	27,399	36,912	.0		1,010,00
50 51 52 53	Total Student Activity Liabilities and Fund Balance For Student Activity Fund Total ASSETS /LIABILITIES District with Student Activity Fund Total Current Assets District with Student Activity Funds Total Capital Assets District with Student Activity Funds CURRENT LIABILITIES (400) District with Student Activity Funds	أكمت	361,839	27,399	36,912	0	5,446,098	1,010,00
50 51 52 53 54 55 56	Total Student Activity Liabilities and Fund Balance For Student Activity Fund Total ASSETS /LIABILITIES District with Student Activity Fund Total Current Assets District with Student Activity Funds Total Capital Assets District with Student Activity Funds CURRENT LIABILITIES (400) District with Student Activity Funds Total Current Liabilities District with Student Activity Funds	أكمت					5,446,098	1,010,00
50 51 52 53 54 55 56 57	Total Student Activity Liabilities and Fund Balance For Student Activity Fund Total ASSETS /LIABILITIES District with Student Activity Funds Total Current Assets District with Student Activity Funds Total Capital Assets District with Student Activity Funds CURRENT LIABILITIES (400) District with Student Activity Funds Total Current Liabilities District with Student Activity Funds LONG-TERM LIABILITIES (500) District with Student Activity Funds	أكمت					5,446,098	a to the second designed desig
50 51 52 53 54 55 56 57 58	Total Student Activity Liabilities and Fund Balance For Student Activity Fund Total ASSETS /LIABILITIES District with Student Activity Fund Total Current Assets District with Student Activity Funds Total Capital Assets District with Student Activity Funds CURRENT LIABILITIES (400) District with Student Activity Funds Total Current Liabilities District with Student Activity Funds LONG-TERM LIABILITIES (500) District with Student Activity Funds Total Long-Term Liabilities District with Student Activity Funds	nds	o i	0	0	0	5,446,098	1,010,00
50 51 52 53 54 55 56 57 58 59	Total Student Activity Liabilities and Fund Balance For Student Activity Fund Total ASSETS /LIABILITIES District with Student Activity Funds Total Current Assets District with Student Activity Funds Total Capital Assets District with Student Activity Funds CURRENT LIABILITIES (400) District with Student Activity Funds Total Current Liabilities District with Student Activity Funds LONG-TERM LIABILITIES (500) District with Student Activity Funds Total Long-Term Liabilities District with Student Activity Funds Reserved Fund Balance District with Student Activity Funds	714	0	0	0	0	5,446,098	a to the second designed desig
50 51 52 53 54 55 56 57 58	Total Student Activity Liabilities and Fund Balance For Student Activity Fund Total ASSETS /LIABILITIES District with Student Activity Fund Total Current Assets District with Student Activity Funds Total Capital Assets District with Student Activity Funds CURRENT LIABILITIES (400) District with Student Activity Funds Total Current Liabilities District with Student Activity Funds LONG-TERM LIABILITIES (500) District with Student Activity Funds Total Long-Term Liabilities District with Student Activity Funds	nds	o i	0	0	0	5,446,098	a to the second designed desig

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

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

~	∢	20	ی	2	ш	L	י			,	4
~			1007	, , , , , ,	(00)	(40)	(En)	. ((8))	: (02)	(80)	(06)
			(10)	(20)	(30)	(40)	[50]	(na)	600	(00)	
c	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
\neg	RECEIPTS/REVENUES							3			
Т	LOCAL SOURCES	1000	628,983	91,713	138,660	58,379	100,798	161,654	6,813	36,451	10,484
T-	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	o		0	0				
$\overline{}$	STATE SOURCES	3000	1,966,689	5,000	0	50,875	42,000	O	0	000'89	2,000
1	FEDENAL SOURCES	4000	508,873	16,052	0	0		o	0	0	0
8	Total Direct Receipts/Revenues		3,104,545	112,765	138,660	109,254	142,798	161,654	6,813	104,451	12,484
6	Receipts/Revenues for "On Behalf" Poyments	3998	1,219,546	117 755	000	100 254	807 741	161 654	5.813	104.451	12.484
$\overline{}$	Total Receipts/Revenues		4,524,031	114,703	DOD'OCT	- COT					
=	DISBURSEMENTS/EXPENDITURES	Name of Street, or other Persons of Street, or other Persons or other Pers									
12	Instruction	1000	1,789,076	V I						9	
13	Support Services	2000	837,245	104,309		88,464	60,67	122,516		100,462	11,562
14	Community Services	3000	0	O		0			1	o	
15	Payments to Other Districts & Governmental Units	4000	156,795	0	0	0	0	O	1	0	0
16	Debt Service	2000	0	0		0				O	0
17	Total Direct Disbursements/Expenditures		2,783,116	104,309	144,160	88,464	111,041	122,516		100,462	11,562
18	Ä.	4180	1,219,546	0	o	0		O		0	0
100			4,002,662	104,309	144,160	88,464	111,041	122,516		100,462	11,562
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures	m	321,429	8,456	(2,500)	20,790	31,757	39,138	6,813	3,989	922
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23									1		
24	Abolishment of the Working Cash Fund	7110							T.		
25	Abatement of the Working Cash Fund 12	7110							1		
26		7120	-								
27	Ų	7130									
28	_1	7140									
53	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund	001/									
	_	7170									
છ	Fund 5										
32	SALE OF BONDS (7200)			-							Mary and the second sec
33	Principal on Bonds Sold	7210									
34		7220								and the state of the state of the state of	and the second s
32	Accrued Interest on Bonds Sold	7230								And the first of the subsequent of the party	And the second s
36	Sale or Compensation for Fixed Assets	7300									
37		7400			0						
38	-	7500			0 0						
တ္တ (1	7200			9 6						
40,	1	7800						0			
4 5	If a history to Capital Projects Fund	7900						The state of the s			
7 6	1	7990									and the same of th
2 3	1		0	0	0		0	0	0	0	

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

-	4	m	ပ	2	Ц	L,	9	1.1	1	0	
-			(10)	(20)	(30)	(40)	(20)	(09)	(02)	(80)	(06)
c	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1.0	OTHER USES OF FUNDS (8000)										The state of the s
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund 12	8110							0		
48	Transfer of Working Cash Fund Interest 12	8120							0		
49	Transfer Among Funds	8130		The second secon		the same					
20	Transfer of Interest	8140									1
51	Transfer from Capital Project Fund to O&M Fund	8150						٥			
2	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160									0
7	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service	0170									
53	Fund 5	ij	ļ						×		0
54	Taxes Pledged to Pay Principal on Capital Leases	8410						Contract Street Contract	-		
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420						the face of the state of			
99	Other Revenues Pledged to Pay Principal on Capital Leases	8430						The state of the s	746		
27	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440						The second second	794		
28	Taxes Pledged to Pay Interest on Capital Leases	8510	And the Person of the Person o					Property of the second			
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	- NO. 1	1					1500		
00	Other Revenues Pledged to Pay Interest on Capital Leases	8530	the second name of					STATE OF STREET	741		
61	Fund Balance Transfers Pledged to Pay interest on Capital Leases	8540						The second second			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
49	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640		1							
99	Taxas Pledged to Pay interest on Revenue Bonds	8710	The second second								
29	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	The second second	0.00							
89	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730		1							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	401								
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840					-				
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	5			The second					AND THE RESERVE AND THE PARTY
75	Other Uses Not Classified Elsewhere	8990			The same of						
76	Total Other Uses of Funds		0		0			0	The second second	Charles and the second	The Asserted Parks
F	Total Other Sources/Uses of Funds		0	0	a	0	0	0	0	Control Williams	0
ı e	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Dishuresments and Other Lees of Funds		321,429	8,456	(5,500)	20,790	31,757	39,138	6,813	3,989	922
62	Fund Balances without Student Activity Funds - July 1, 2020		1,316,996	118,718	52,562	273,250	91,169	222,140	355,026	23,410	0 35,990
8	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)						-				-
1	The state of the s		1,638,425	177.174	47 052	294.040	122,926	261.278	361,839	27.399	36.912

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

2 84 84 Student Activity Fund Bali 88 RECEPTS/REVENUES-Student 87 Total Student Activity Princh Bali 89 Total Student Activity Princh Bali 90 Excess of Direct Receipts/Ra 91 Student Activity Plaburs 91 Student Activity Plaburs 92 Receipts/Revenues for "Or Student Student Activity Fund Bali 93 RECEIPTS/REVENUES (with Stu 94 LOCA_THROUGH RECEIPTS/RE 96 STATE SOURCES 96 STATE SOURCES 97 FEDERAL SOURCES 98 Total Direct Receipts/Revenues 100 Total Receipts/Revenues 101 DISBURSEMENTS/EXPENDITUI 102 Instruction 102 Instruction 103 Instruction 104 Community Services 106 Payments to Other Districts & 106 Disbursements 107 Total Direct Disbursements 108 Disbursements 109 Disbursements 108 Disbursements 108 Disbursements 108 Disbursements	Description (Enter Whole Dollars) (Enter Whole Dollars) Fruid Balance - July 1, 2020 SS -Student Activity Funds From Polibursements/Expenditures Receipts/Revenues Over (Under) Direct Disbursements/Expenditures Receipts/Revenues Over (Under) Direct Disbursements/Expenditures Struid Balance - June 30, 2021 Struid Balance - June 30, 2021 SEEPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT ECEIPTS/REVENUES ROWNORDS AVENDITURES (with Student Activity Funds)	1799 1799 1000 2000 3000 4000	(10) Educational 56,346 23,278 26,496 (3,218). 53,128 652,261 652,261 1,266,689 508,873 3,127,823	(20) Operations & Maintenance 91,713 0 5,000 16,052 112,765	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
M KEDE KAKKE DENOGO 1	Disbursements/Expenditures ³ T TO ANOTHER DISTRICT	1799 1999 1900 2000 4000	(10) Educational 56,346 23,278 26,496 (3,218) 53,128 652,261 652,261 3,127,823 1,219,546	(20) Operations & Maintenance 11,713 0 5,000 16,052 11,765	(30) Debt Services	4 75 4	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
	Disbursements/Expenditures ³ T TO ANOTHER DISTRICT	1799 1999 1000 2000 4000 3998	56,346 23,278 26,496 (3,218) 53,128 652,261 0 1,966,689 508,873 3,127,823	Operations & Maintenance 91,713 6 0 5,000 16,052	Debt Services	1,51	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
M K F O F M K J K N K O E N O C O 1	wity Fund Balance - July 1, 2020 UES -Student Activity Funds USE -Student Activity Funds USE -Student Activity Funds VEX.PEX.PUTARES - Students Activity Funds VEX.PEX.PUTARES - Students Activity Funds USE (With Disbursements/Expenditures VEX.PEX.PUTARES PROM ONE DISTRICT TO ANOTHER DISTRICT USE (with Student Activity Funds) 1 RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT ES ES PRESENDED FOR Beholf Poyments S/EXPENDITURES (with Student Activity Funds)	1799 1999 1000 2000 3000 4000	56,346 23,278 26,496 (3,218) 53,128 652,261 0 1,966,689 508,873 3,127,823 1,219,546	91,713 0 5,000 1,652 11,765							
M K F D F M K J L V L L D E V U L D 1	wity Fund Balance - July 1, 2020 UES -Student Activity Funds tivity Direct Receipts/Revenues //EXPENDITIARES -Students Activity Funds tivity Disburrements/Expenditures tt Receipts/Revenues Over (Under) Direct Disbursements/Expenditures tt Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ivity Fund Balance - June 30, 2021 IUES (with Student Activity Funds) IRECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT ES Receipts/Revenues sylexpenoitURES (with Student Activity Funds)	1799 1999 1000 2000 3000 4000	56,346 23,278 26,496 (3,218) 53,128 652,261 0 1,966,689 508,873 3,127,823	91,713 0 0 5,000 16,052 11,765	ı		THE RESIDENCE OF THE PERSON NAMED IN				
K F O F K A K N K O E N O C O I	UES -Student Activity Funds ifvity Direct Receipts/Revenues /EXPENDITURES -Students Activity Funds //EXPENDITURES -Students Activity Funds thity Disbursements/Expenditures ct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ivity Fund Balance - June 30, 2021 IUES (with Student Activity Funds) IRECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT ES FRECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT ES SPERVENUES S/EXPENDITURES (with Student Activity Funds)	1799 1000 2000 3000 4000	23,278 26,496 (3,218). 53,128 652,261 0 1,966,689 508,873 3,127,823	91,713 0 0 5,000 16,052 14,765					/2		
FOF MESENT OSNOCO 1	ivity Direct Receipts/Revenues /Expenditures thity Disbursements/Expenditures thity Disbursements/Expenditures tot Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ivity Fund Balance - June 30, 2021 ivity Funds) sylexpenorTures (with Student Activity Funds)	1799 1000 2000 4000 4000	23,278 26,496 (3,218). 53,128 652,261 0 1,966,689 508,873 3,127,823 1,219,546	91,713 0 5,000 16,052							
DE BALLOL DENOCOLI	/EXPENDITURES -Students Activity Funds livity Disbursements/Expenditures at Receipts/Revenues Over (Under) Direct Disbursements/Expenditures tt Receipts/Revenues FROM ONE DISTRUCT TO ANOTHER DISTRUCT in Preceipts/Revenues es secularis/Revenues pts/Revenues s/EXPENDITURES (with Student Activity Funds)	1000 2000 3000 4000	26,496 (3,218). 53,128 53,128 652,261 0 0 1,966,689 508,873 3,127,823 (1,219,546	91,713 0 5,000 16,052							
E E E E E E E E E E E E E E E E E E E	ivity Disbursements/Expenditures ct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures livity Fund Balance - June 30, 2021 livity Funds) sylexpenoitURES (with Student Activity Funds)	1999 1000 2000 3000 4000	26,496 (3,218). 53,128 652,261 1,966,689 508,873 3,127,823	91,713 0 5,000 16,052							
	tt Receipts/Revenues Over (Under) Direct Disbursements/Expenditures in Nity Fund Balance - June 30, 2021 ULES (with Student Activity Funds) I RECEIPTS/REVENUES FROM ONE DISTRUCT TO ANOTHER DISTRUCT ES ES ER Receipts/Revenues PIS/Revenues S/EXPENDITURES (with Student Activity Funds)	1000 2000 3000 4000	(3,218). 53,128 652,261 1,966,689 508,873 3,127,823	91,713 0 5,000 16,052							
	ivity Fund Balance - June 30, 2021. ILIES (with Student Activity Funds) I RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT ES EN Receipts/Revenues PIS/Revenues S/EXPENDITURES (with Student Activity Funds)	1000 2000 3000 4000	53,128 652,261 1,966,689 508,873 3,127,823	91,713 0 5,000 16,052							
92 92 93 RECEPTS/REVENUE 99 99 10041 SOURCES 99 1741E SOURCES 97 FEDERAL SOURCES 97 FEDERAL SOURCES 98 Total Direct Respirs/Rever 100 Total Receipts/Rever 100 Total Receipts/Rever 100 Instruction 102 Instruction 102 Instruction 105 Support Service 106 Pebt Service 106 Debt Service 107 Total Direct Dist 108 Disbursements/Fervice 107 Total Direct Dist 108 Disbursements/Fervice 108 Disbursements/Fervice	UES (with Student Activity Funds) I RECEIPTS/REVENUES FROM ONE DISTRUCT TO ANOTHER DISTRUCT ES I Receipts/Revenues venues for "On Beholj" Payments 2 pts/Revenues S/EXPENDITURES (with Student Activity Funds)	1000 2000 3000 4000	652,261 0 1,966,689 508,873 3,127,823 1,219,546	91,713 0 5,000 16,052							
93 RECEIT SAFEVINES 94 FLOW-TRBOUGH RS 96 STATE SOURCES 97 FEDERAL SOURCES 98 TOTAL SOURCES 98 TOTAL DIRECT RE- 100 TOTAL Receipts/Rever 100 TOTAL RE- 101 DISBURSEMENTS/E 102 Instruction 102 Support Service 105 Payments to Other 106 Debt Service 107 Total Direct Dist 108 Disbursements/E	UES (WILL) SUGGENT ACTIVITY THINDS) I RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT ES : Receipts/Revenues venues for "On Beholf" Payments 2 pts/Revenues S/EXPENDITURES (with Student Activity Funds)	2000 3000 4000 3998	652,261 0 1,966,689 508,873 3,127,823 1,219,546	91,713 0 5,000 16,052		The state of					
94 LOCAL SOURCES 95 FATATE SOURCES 97 FEDERAL SOURCES 97 FEDERAL SOURCES 98 Total Direct Rc 99 Receipts/Rever 100 Total Direct Rc 101 Inservice 102 Instruction 103 Support Services 104 Community Service 106 Debt Service 107 Total Direct Dist 107 Total Direct Dist	I RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT ES : Receipts/Revenues venues for "On Behalf" Payments 2 pts/Revenues s/ExpenotTURES (with Student Activity Funds)	2000 3000 4000 3998	0 1,966,689 508,873 3,127,823 1,219,546	5,715 0 5,000 16,052 112,765	. 000	50 270	100 708	161 654	218.0	26 451	10 484
10 10 10 10 10 10 10 10	RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT ES Venues for "On Behalf" Fayments 2 pts/Revenues \$/EXPENDITURES (with Student Activity Funds)	3000 4000 3998	1,966,689 508,873 3,127,823 1,219,546	5,000 16,052 112,765	720,000	מלולסו	or cont			1000	2162
96 STATE SOURCES 97 FEDERAL SOURCES 98 Total Direct Rt 99 Receipts/Rever 100 DISUNESEMENTS/F 101 DISUNESEMENTS/F 103 Support Services 106 Payments to Other 106 Debt Service 107 Total Direct Dise 108 Osbursements/F	ES Receipts/Revenues venues for "On Behalf" Payments 2 pts/Revenues s/EXPENDITURES (with Student Activity Funds)	3998	1,966,689 508,873 3,127,823 1,219,546	16,052			0 00	C	c	000	000 €
97 FEDERAL SOURCES 98 Total Direct Re 99 Receipts/Rever 100 Total Receipts, 101 DISBURSEMENTS/FE 102 Instruction 102 Instruction 104 Community Service 105 Payments to Other 106 Disbursements/FE 108 Disbursements/FE 108 Disbursements/FE 108 Disbursements/FE	ES Receipts/Revenues venues for "On Behalf" Payments 2 pts/Revenues s/EXPENDITURES (with Student Activity Funds)	3998	508,873 3,127,823 1,219,546	16,052	0	50,875	42,000	3 (5 6	pon'ea	2,000
98 Total Direct Re 99 Receipts/Rever 100 Total Receipts 101 DisBURSEMENTS/E 102 Instruction 103 Support Service 105 Payments to Other 106 Debt Service 107 Total Direct Disk 108 Disbursements/E 109 Disbursements/E	Receipts/Revenues venues for "On Behalf" Payments 2 pts/Revenues s/EXPENDITURES (with Student Activity Funds)	3998	3,127,823	112,765	0	0	0	0	0	0	0
100 Receipts/Rever 100 Total Receipts 101 Instruction 102 Support Services 104 Payments to other 106 Debt Service 106 Debt Service 107 Total Direct Disk 108 Diskussements/Service 107 Total Direct Disk 108 Diskussements/Service 108	venues for "On Behaji" Fayments 2 pts/Revenues S/EXPENDITURES (with Student Activity Funds)	3998	1,219,546		138,660	109,254	142,798	161,654	6,813	104,451	12,484
100 Total Receipts, 101 DISBURSEMENTS/R 102 Instruction 103 Support Services 106 Payments to Other 106 Debt Service 107 Total Direct Dish 108 Disbursements/R 108	ats/Revenues s/EXPENDITURES (with Student Activity Funds)			0	o	o	0	0		0	0
102 Instruction 103 Support Services 104 Community Service 105 Payments to Other 106 Debt Service 107 Total Direct Dish 108 Dishursements/E	s/EXPENDITURES (with Student Activity Funds)		4,347,369	112,765	138,660	109,254	142,798	161,654	6,813	104,451	12,484
102 Instruction 103 Support Services 104 Community Service 105 Payments to Other 106 Debt Service 107 Total Direct Dish 108 Disbursements/E		g									
103 Support Services 104 Community Service 105 Payments to Other 106 Debt Service 107 Total Direct Disk 108 Disbursements/F		1000	1,815,572				50,367				
104 Community Service 105 Payments to Other 106 Debt Service 107 Total Direct Disb 108 Disbursements/F		2000	837,245	104,309		88,464	60,674	122,516		100,462	11,562
105 Payments to Other 106 Debt Service 107 Total Direct Disb 108 Disbursements/E	ices	3000	0	0		0	0				
0	105 Payments to Other Districts & Governmental Units	4000	156,795	0	0	o	0	0		0	0
1 1		2000	0	0	144,160	0	0			0	0
i	Total Direct Disbursements/Expenditures		2,809,612	104,309	144,160	88,464	111,041	122,516		100,462	11,562
i	Disbursements/Expenditures for "On Behalf" Payments	4180	1,219,546	0	0	0	0	0		0	0
109 Total Disburseme	Total Disbursements/Expenditures		4,029,158	104,309	144,160	88,464	111,041	122,516	1	100,462	11,562
110 Excess of Direct I	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		318,211	8,456	(5,500)	20,790	31,757	39,138	6,813	3,989	922
111 OTHER SOURCES/U	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112 OTHER SOURCES OF FUNDS (7000)	OF FUNDS (7000)										
113 Total Other So	Total Other Sources of Funds		0	O	0	0	0	0	0	o	0
114 OTHER USES OF FUNDS (8000)	FUNDS (8000)										
115 Total Other Us	Total Other Uses of Funds		0	a	o	o	O	0	0	0	0
116 Total Other So	Total Other Sources/Uses of Funds		0	o	o	0	0	٥	0	0	0
	Fund Balances (All sources with Student Activity Funds) - June 30, 2021		1,691,553	127,174	47,062	294,040	122,926	261,278	361,839	27,399	36,912

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

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

	A	n	٥			1000	2 101	1007	(02)	1001	
۲-			(10)	(20)	(30)	(40)	(50)	(09)	(70)	(80)	(90)
0	Description (Enter Whale Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
ТТ	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100							1		
ß	Designated Purposes Levies (1110-1120)		544,067	91,403	138,539	57,733	22,029		5,169	365,358	10,406
	Leasing Purposes Levy	1130	3,891								
_	Special Education Purposes Levy	1140	11,358				20 801				
ω (FICA/Medicare Only Purposes Levies	1150			100		-0000				
on (-	1170									
2	1	1180									
12	Other Tax Levies (Describe & Itemize) Total Ad Valorem Taxes Levied By District	OFFI T	559,316	91,403	138,539	57,733	42,830	o	5,169	36,398	10,406
13	à	1200									
14	_	1210							,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		-
15	1	1220					A		Control of the same of the sam		And the same of the same of
16	Ļ.	1230	8,549				57,756		to a company parameters of the state of the		
17	-	1290									A ve sendo e a fig
18	11		8,549	0	0	0	57,756	O	0	0	
9	F	1300									
2 5	-	1311									
3 6	+	1312									
300	Remilar - Triffion from Other Sources (In State)	1313									
3 6	Romiter - Triffion from Other Sources (Out of State)	1314									
3 6	+	1321									
25	1	1322									
3 %	+	1323	-								
3/2	1	1324									
28	1	1331									
200	1	1332	in forter on things, and who shall								
30	1	1333									
33	-	1334									
32	1	1341									
33	1	1342									
34	1	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (in State)	1351									
37	1	1352		900							
38	1	1353									
300	1	1354									
4	1		0								
7	F	1400									
5	_	1411									
7 67	1	1412									
?	1	1413									
# 14	1	1415									æ
3	+	1416									
9	1	LCVE									
4	1	1747									
48	1	77477				and the second second second second second					
49	-	1423									
20		1424					1				
51		1431				The second second					
52	CTE - Transp Fees from Other Districts (In State)	1432				40. 60.					
	The second of th										

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

	A	8	၁	۵	Ш	ட	В	Н	-	ר	×
1			(10)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)
,	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention &
25 88 52		1441									
ම ව න	Special Ed - Transp Fees from Other Sources (Jur of State) Adult - Transp Fees from Other Districts (In State) Adult - Transp Fees from Other Districts (In State)	1451									
9 8	-	1453									
8 3	Usi	1500				0					
9 6		1510	3,024	310	121	646	212	426	1,644	The state of the s	53 78
99		1520		C	AC. 4	250	212	900	1 544		53 78
67			3,024				717	077		Section Control of	
89	ŭ.	1600									
69		1611		7							
120	Sales to Pupils - Breakfast	1613	415	1547							
15	Sales to Pupils - A la Cattee Sales to Pupils - Other (Describe & Itemize)	1614									
73	3 Sales to Adults	1620									
74	1	1690	415	I S							
9	_	4700	-								
19	۵	1711	278								
78	/ Admissions - Athletic	1719			4						
79	1	1720	570								
80		1730									
ώ	-	1790	of c								
828	Student Activity Funds Revenues	1/33	2,429	0							
8 8	1		25,707								
85	F	1800									
88	8 Rentals - Regular Textbooks	1811	6,927								
87	-	1812									
8 8	Rentals - Adult/Continuing Education extudors	1819									
8 8	╄	1821									
9		1822									
92		1823									
93		1829									
8 8	4 Other (Describe & Itemize)	1890	6,927								
5 8	C	1900									
8 2		1910									
86		1920	6,230					and the second second	The second secon	0	
66		1930				00 de 10 de					
19	-	1940									
5		1950						and the second s			
102	Payments of Surplus Moneys from TIF Districts	1970	295								
104	1	1980									
105	1	1983						161,228	3		
ļ	ı		0.00	TOTAL PROPERTY.							

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

	4	В	S	۵	ш	ĭL.	9	Н	-	ŋ	¥
4			(10)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)
- 0	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	ation	Municipal Retirement/Social Security	Capit	Working Cash	Tort	Fire Prevention & Safety
106	1 1 1	1991	14,551								
109		1999	23,147	0	0	O	0	161,228	O	0	0
2 7	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	628,983	91,713	138,660	58,379	100,798	161,654	6,813	36,451	10,484
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	652,261								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)								,		
114	1 1	2100					-				
115		2300									
117	Total Flow-II	2000	0	3			•				
118	RECEIPTS/ REVENUES FROM STATE SOURCES (SOUR)										
119	9 UNRESTRICTED GRANTS-IN-AID (3001-3099)	j		12						0000	
120		3001	1,813,943	2,000			42,000		1	98,000	2,000
121	-	3005					200				The same of the same of the same of
122	2	3030							3.	The state of the s	a secular & salardelle is taken to other
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize) Toral Unrestricted Grants-In-Aid	3099	1,813,943	5,000	0	0	42,000	0		000'89	2,000
1,	2										
126											
12/	7 Special Education - Private Facility Tuition	3100	30,029								
128	8 Special Education - Funding for Children Requiring Sp Ed Services	3105									
129		3110				3.1					
130		3120									
3	1	3130									
132	Special Education - Other (Describe & Itemize)	3199									
134	1		30,029	0		0					
135	5 CAREER AND TECHNICAL EDUCATION (CTE)						v				
136	6 CTE - Technical Education - Tech Prep	3200									
137	7 CTE - Secondary Program Improvement (CTEI)	3220	2,097								
138		3225									
139		3235									
140	_	3240									
141		32/0									
143	3 Total Career and Technical Education		5,097	0			o				
144	1										
145	1	3305									
146		3310									
147	7 Total Bilingual Ed			000000							

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

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

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

1 2 1 1 4 8 1 1 5 0 1 1 1 5 0 1 1 1 5 1 1 5 1 1 5 1 1 5 1 1 1 5 1	4	2			L	ı		_	-	7	-
1 11 11			(10)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)
1 11	Description (Enter Whole Dollars)	Acct #	Educational	Operations &	Debt Services	Transportation	Municipal Retirement/ Social	Capit	Working Cash	Tort	Fire Prevention & Safety
11 11	State Free Lunch & Breakfast	3360	1,049				Security				
11	School Breakfast Initiative	3365									
51	Driver Education	3370	3,691								
1	Adult Ed (from ICCB)	3410		A STATE OF STATE		- Value of the second	The same of the same of	The second			The second secon
152	Adult Ed - Other (Describe & Itemize)	3499			**	F-12-12-12-12-12-12-12-12-12-12-12-12-12-			de-ta-property	A STATE OF	
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				23,925					
155	Transportation - Special Education	3510				26,950	The second second				
156	Transportation - Other (Describe & Itemize)	3599				1					
22	Total Transportation	1000	O	0		5/8/05	9				
28	Learning Improvement - Change Grants	3610									
29	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3692	A				-				
161	Early Childhood - Block Grant	3705	112,880								
162	Chicago General Education Block Grant	3766		100000			200				
163	Chicago Educational Services Block Grant	3767									-
164	School Safety & Educational Improvement Block Grant	3775						the second			The Party of the P
165	Technology - Technology for Success	3780						The same and the same and			Section 1
166	State Charter Schools	3815				Se of street as					
- 29	Extended Learning Opportunities - Summer Bridges	3825									
89	Infrastructure Improvements - Planning/Construction	3920						1			
169	School Infrastructure - Maintenance Projects	3925		THE PERSON NAMED IN				Discount of the last	The second second	THE STATE OF THE S	
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	The state of the s		The second second			Section .			
7.1	Total Restricted Grants-In-Aid		152,746	0	0	50,875		0	0	0 00	0
72	Total Receipts from State Sources	3000	1,956,689	2,000		50,875	42,000	0		08,00	
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
74	174 UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001						and the second s		1	A COLUMN TO THE
	Other Unrestricted Grants-in-Aid Received Directly from the Fed Govt (Describe &	4009									
176	Itemize) Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		O	0	0	0	0	0	0		0
178 R	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045	1								
180	Construction (Impact Aid)	4050									
181	MAGNET	4060		1							
-		4090									
183	[temize] Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0,
	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)	(66)									
184											
185	TITEV										
186	Title V - Innovation and Flexibility Formula	4100		1							
187	Title V - District Projects	4105									

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

		α	c	۵	ш	4	9	I	_	ſ	¥
,	A	α	(10)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)
-			for	(22)	faci	12.1	Minicipal				
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/ Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
7	- 1						Security				
188	-	4107	18,121								
189	Title V - Other (Describe & Itemize)	4199					c				
190	Total Title V		12,121								
191	FOOD SERVICE	-									
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	2,535				The American of				
194	Special Milk Program	4215	the second of the second								
195	School Breakfast Program	4220	952								
196		4225	159,131								
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		162,618				0				
201	mmei										
202	Title I - Low Income	4300	105,014				***************************************				
203	Title I - Low Income - Neglected. Private	4305									
200	L	4340									
204		4399									
200	1		105,014	0		0	0				
200	1										
à	A) 371111	4400	460								
80	- 1	4400	979								
200		1755									
210	;	4433	300				C				
211	Total Title IV		070			7					
212	FEDERAL - SPECIAL EDUCATION										
213		4600	1,711								
214	Fed - Spec Education - Preschool Discretionary	4605									
215		4620	99,284								
216	i	4625	1								
217		4630									
218	- 1	4699		1			C				
219	Total Federal - Special Education	1	100,585								
220	CTE - PERKINS	100									
221		4770									
222		4799					c				
223	- 11	0,00					A STATE OF THE PARTY OF THE PAR				
224	Federal - Adult Education	4810	4-4								
225		4850									
82	ARRA - Title I - Low Income	4851									
227	ARRA - Title I - Neglected, Private	4852									V COLUMN
200	AKKA - Itile - Delinquent, Private	4854	1							The second secon	as a second of the second seco
223	ANNA - Hitle 1 - School Improvement (Fair A)	4955						The same buyers of the same of		also control and among any and a special and	
230	ARRA - Title I - School Improvement (Section Louise)	4856			Ed New Area						
3 8	AKKA - IDEA - Part b - Preschool	4857									
25.5	1	4860									Charles on the control of the contro
3 5	ARRA - III.e III reciniology-rollinga Appa Title III. Technolom, Compatitiva	4861								And the first state of the stat	
225	1	4862									
236	1	4863							*		
237		4864								the first term of the property of the party	
238	1	4865							e. 7		And the second s
239	1	4866									
	1										

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

Printed Date: 9/7/2021 03-011-0140-24_AFR21

	Page 15		STA	STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2021	EMENT OF REVENUES RECEIVED/REVE FOR THE YEAR ENDING JUNE 30, 2021	/REVENUES , 2021					Page 15
	٥	æ	c	D	ш	և	g	Ι	-	٠,	×
*			(10)	(20)	(30)	(40)	(20)	(09)	(02)	(80)	(06)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Transportation Retirement/Social. Capital Projects Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
240	Qualified School Construction Bond Credits	4867						the same of the same of the same of			And the state of t
241	Build America Bond Tax Credits	4868	and the second s		1			And the same of th			
242	Build America Bond Interest Reimbursement	4869									Aug. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.
243	ARRA - General State Aid - Other Govt Services Stabilization	4870									manufacture and the state of th
244	Other ARRA Funds - II	4871								-	
245	Other ARRA Funds - III	4872	41 OM: X				-				And
246	Other ARRA Funds - IV	4873									Aller of the control
247	Other ARRA Funds - V	4874					A STATE OF THE PARTY OF THE PAR	Supplemental and the same of t			
248	ARRA - Early Childhood	4875									the second of the second second second second second second
249	Other ARRA Funds VII	4876	A THE PERSON NAMED IN				4			Concentrate and the management of things (see the	the state of the s
250	Other ARRA Funds VIII	4877								3	page of species on the San
251	Other ARRA Funds IX	4878			371			200			the same of the sa
252	Other ARRA Funds X	4879			* * * *					to see the second second	for the same of the same of the
253	Other ARRA Funds Ed Job Fund Program	4880		***		I					
254	Total Stimulus Programs		0	0	0	0	5	0			
255	Race to the Top Program	4901									
256	Race to the Top - Preschool Expansion Grant	4902				THE REAL PROPERTY.					
257	Title III - Immigrant Education Program (IEP)	4905									
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909					A 45 A 22				
259	McKinney Education for Homeless Children	4920				And the second second	The second second				
260	Title II - Eisenhower Professional Development Formula	4930	The same of the same of			The state Land of the land	The second second				
261		4932	9,020				1000000				
262	Pederal Charter Schools	4960	A THE PARTY OF THE	The second second		A STATE OF THE PERSON NAMED IN	Contract of the contract of th				

12,484 12,484

104,451 104,451

6,813 6,813

142,798 142,798

o 109,254

16,052 16,052 16,052 112,765 112,765

4000

Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State

Medicaid Matching Funds - Administrative Outreach
Medicaid Matching Funds - Fee-for-Service Program
Other Restricted Revenue from Federal Sources (Describe & Itemize)

Grant for State Assessments and Related Activities

State Assessment Grants

Total Direct Receipts/Revenues (without Student Activity Funds 1799)

Total Receipts/Revenues from Federal Sources

Total Direct Receipts/Revenues (with Student Activity Funds 1799)

4,747 107,732 508,873 508,873 3,104,545 3,127,823

4981 4982 4991 4992 4998

109,254

138,660 138,660

0 0 161,654 161,654

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

+	~	۵	_	_								
+	¥		(100)	(200)	(300)	(400)	(200)	(009)	(2007)	(800)	(006)	
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1 00	10 - EDUCATIONAL FUND (ED)			and the same of the same and th								
T	INSTRUCTION (ED)	1000										and the state of t
	Regular Programs	1100	795,951	166,943	39,701	79,331	39,014	856			1,121,796	1,122,548
9	Tuition Payment to Charter Schools	1115	50 400	800	756	5875					86,442	86,441
+	Pre-K Programs	1200	202,000	31 723		555					236,118	235,369
0 0	Special Education Programs (Functions 1200-1220)	1225	100,002							7	0	
-	Remedial and Supplemental Programs K-12	1250	69,139	10,138	12,873	5,166			A STATE OF THE PERSON OF THE P		97,316	97,316
1	Remedial and Supplemental Programs Pre-K	1275									0	And the party of the last of t
-	Adult/Continuing Education Programs	1300			1	İ				The same of the same of the same of	0	
1	CTE Programs	1400	46,625	976,01		122				di ne ne	57,723	57,72
1	Interscholastic Programs	1500	37,283	456	10,130	15,796		2,098			65,763	65,763
1	Summer School Programs	1600	17,218	4,191						the course of the state of the state of	21,409	21,409
1	Gifted Programs	1650						the same of the same of the same of		1	0	
+	Driver's Education Programs	1700	10,114	1,639	1,019	629					13,451	13,451
1	Bilingual Programs	1800								The second second second second	0	And it was not set in
1	Truant Alternative & Optional Programs	1900									0	The state of the s
	Pre-K Programs - Private Tuition	1910									0	* design of the state of the st
-	Regular K-12 Programs - Private Tuition	1911									9	
22	Special Education Programs K-12 - Private Tuition	1912						89,058			89,058	89,058
23	Special Education Programs Pre-K - Tuition	1913									0	- Committee of the Comm
24	Remedial/Supplemental Programs K-12 - Private Tultion	1914									0	
12	Remedial/Supplemental Programs Pre-K - Private Tultion	1915									0	Windless Strain of Street St.
3 8	Adult (Continuing Education Programs - Private Tuffion	1916				-					0	design of the state of the state of
1	CTE Drawme - Drivate Triffion	1917									0	the second secon
ű ő	Intercebolactic Programs - Private Tuition	1918									0	
1	Interscholastic rugicality ruyate fution	1919									0	
200	Summer School Programs - rivate Lutuon	1920									0	
3 3	olited Programs - Private Julion	1001									0	
1	Bilingual Programs - Private Lution	1972									0	and the same of the same of
-1	Truants Alternative/Optional Ed Progms - Private Iuition	7761						26.496			26.496	
8	Student Activity Fund Expenditures	1999	4 940 660	ELO CAC	62 050	107 524	39.014	92.012		0	1,789,076	1,789,07
45	Total Instruction " (without Student Activity Funds)	1000	1 2/2 662	245 913	63 950	107 524	39.014	118,508	0	0	1,815,572	1,789,078
8	Total Instruction " (with Student Activity Funds)	OOOT	T,245,005	245,045	nonion .			2012/01/20				
36 St	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
88	Attendance & Social Work Services	2110			295						295	295
33	Guidance Services	2120	52,543	11,531					Approximation of the contract		64,074	64,074
40	Health Services	2130	1,058		1,075	43				and the same of the same	2,176	2,176
41	Psychological Services	2140						-		The Assessment of the Control of the	0	And the state of the special state of
45	Speech Pathology & Audiology Services	2150								1	o	
43	Other Support Services - Pupils (Describe & Itemize)	2190									0	all the second of seconds
4	Total Support Services - Publis	2100	53,601	11,531	1,370	43	a	٥	0	0	66,545	66,545
4	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
10	Confidence Confidence	0124	5 500	1.354	11,717						18,571	18,571
9;	Improvement of instruction services	0525	and a	Section 1							0	
7 0	Educational Media Services	2230	1 500								1,500	1,500
2 0	Total Consent Condens, Instructional (13ff	2200	7,000	1,354	11,717	0	0	0	0	0	20,071	20,071
1	TOTAL SELVICES CENTED ADMINISTRATION											
2	SUPPURI SERVICES - GENERAL ADMINISTRATION	Carce			000.00	6.479		4 540			21,307	21,30
21	Board of Education Services	2310	000000	LOC OF	000	0,470	The second second second	2000		After the course of the Additional Control	152,851	162,851
22	Executive Administration Services	2320	134,200	101,02	ה ה	1		200		principality of the principal or the control of	0	
2	Special Area Administration Services	1,7361			-	-					-	
	The Part of the Pa						man				•	

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

Print Date: 9/7/2021 03-011-0140-24_AFR21

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

	٧	Y			1							
			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(008)	(006)	
Desc	Description (Enter Whole Dollars)	***************************************	Calarine	Employee	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
		# Dund	Salaries	Benefits	Services	Materials	form mides		Equipment	Benefits	60.4	0 0
55 Total Support Services -	Total Support Services - General Administration	2300	134,200	26,757	11,278	6,490	o	5,433	0	D	184,158	184,158
56 SUPPORT SERVICES - SCHOOL ADMINISTRATION	HOOL ADMINISTRATION									ĺ	200	27.146
Office of the Principal Services	arvices	2410	181,154	39,384	1,014	295		299			277,246	77777
58 Other Support Services	Other Support Services - School Admin (Describe & Itemize)	2490	181.154	39.384	1,014	295	o	299	0	0	222,146	222,146
1	School Administration	200										
-	ISINESS	0150									0	
_	pport services	2520	OCT AA	6.439	4 012	782				Arre	55,953	55,953
4		2520	136 503	10101						-	154,604	154,604
4	ce of Plant Services	3550	cocroct	157	1						157	157
+	rvices	2550	Section of the section of	ì	133 491	120				4	133,611	133,611
+	The state of the s	2530			**************************************			The state of the s			a	
1		2/0	181 223	74 697	137.503	902	0	O	0	0	344,325	344,325
_	- Business	7000	101/252	100/12								
4	NTRAL										O	
4	port Services	2610										
4	Planning, Research, Development, & Evaluation Services	2620				1	I			Total naturality date on a disease that	0 0	
71 Information Services	The state of the s	2630					1			to the same of property and the same of th	0 0	
Staff Services	The state of the s	2640		100						-	0 0	
- 1	8.	2660		C	C		c	C	C	O	9 0	0
- 11	Central	7900	3	•			,	Water State of the			c	
75 Other Support Services (Describe & Itemize)	(Describe & Itemize)	2900	1		460 000	OST T	•	5 727	c	c	837 745	837,745
76 Total Support Services		2000	8/11/55	103,723	T02,552	DC/*/		30 100				
COMMUNITY SERVICES (ED)	(Q	3000		A	The second second	100000000000000000000000000000000000000				Principal of the State of	ם '	
78 PAYMENTS TO OTHER DIS	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79 PAYMENTS TO OTHER GOVT UNITS (IN-STATE)	SOVT UNITS (IN-STATE)				4						,	1
80 Payments for Regular Programs	ograms	4110									0 0	000
Payments for Special Education Programs	lucation Programs	4120						119,280			087'611	119,280
Payments for Adult/Con	Payments for Adult/Continuing Education Programs	4130									5 (
83 Payments for CTE Programs	ams	4140									0	and the special or the special or
84 Payments for Community College Programs	ty College Programs	4170									o' 1	Andrew or ways. And the special
85 Other Payments to In-St	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0.00	000
86 Total Payments to Other Govt Units (In-State)	or Govt Units (in-State)	4100			0			119,280			119,280	119,280
Payments for Regular Programs - Tuition	rograms - Tuition	4210									0 0	1000
88 Payments for Special Ed	Payments for Special Education Programs - Tuition	4220									0 6	
89 Payments for Adult/Con	Payments for Adult/Continuing Education Programs - Tultion	4230									0	7.57
90 Payments for CTE Programs - Tuition	ams - Tuition	4240						37,515			87,515	3/,215
Payments for Communi	Payments for Community College Programs - Tuition	4270									0 (
Payments for Other Programs - Tuition	grams - Tuition	4280									0 0	
93 Other Payments to In-State Govt Units	tate Govt Units	4290								***	1	100
94 Total Payments to Othe	Total Payments to Other Govt Units -Tuition (in State)	4200						37,515			S/5/5	3/,513
95 Payments for Regular Programs - Transfers	rograms - Transfers	4310						The table of t			0	And the second s
96 Payments for Special Ed	Payments for Special Education Programs - Transfers	4320									0	
Payments for Adult/Con	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	1
98 Payments for CTE Programs - Transfers	ams - Transfers	4340									0	ŀ
1	Payments for Community College Program - Transfers	4370									0	
	grams - Transfers	4380									0	
1	Other Payments to In-State Govt Units - Transfers	4390									0	
102 Total Payments to Othe	Total Payments to Other Govt Units -Transfers (in-State)	4300			0			0			0	0
103 Payments to Other Govt Units (Out-of-State)	t Units (Out-of-State)	4400						100 CO 10			0 10	Total area
104 Total Payments to Other Govt Units	er Govt Units	4000			0			156,795			T30'/33	CEL'OCT

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

Print Date: 9/7/2021 03-011-0140-24_AFR21

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

Page 18

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

Print Date: 9/7/2021	03-011-0140-24 AFR21

							-				-	3		_
	A	В	ပ	О	ш		L.	9	r į	-	1000)	V 1000		
-			(100)	(200)			(400)	(200)	(009)	(700) Non Coniminad	(800) Termination	(1005)		
0	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased		Supplies & Materials	Capital Outlay	Other Objects	Fquipment	Benefits	Total	ш	Budget
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT													1
107	1	5110											0,0	-
108		5120											0	and a solution of
109		5130											0	
110	- 1	5140											. 0	- The second of
=	1	2120							0				0	0
112	_ 1	Onte											0	
113		2200							0				0	0
114	4 Total Debt Services	2000												
115	PR	0009				į	1						1	1
	Total Direct Disbursements/Expenditures (without Student Activity Funds						200	2000	254 530	c		0 2.783	2.783.116	2,783,118
116	- 1	4	1,800,841		346,636 , 225,	758,427	+67,611	+10'66	555,457		NAME OF TAXABLE PARTY.	1		
117	7 Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)	6)	1,800,841	346,636		226,832	115,254	39,014	281,035	٥		0 2,809,612	3,612	2,783,118
1		Sa										321	371,479	
118	1											1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)	es (with	Ä.									318	318,211	
2	ODERATIONS & MAINTENANCE FUND (O&M)													par and the trans
121										S(A				
122	2 SUPPORT SERVICES (O&M)	2000												
123													c	
124		2100												
125	S SUPPORT SERVICES - BUSINESS				The Particular of the Particul								c	
126	Olrection of Business Support Services	2510										- Interest -	3 0	and the same house he same
127	7 Facilities Acquisition & Construction Services	2530										100	000	000 000
128	8 Operation & Maintenance of Plant Services	2540			27	27,081	74,831	2,397					enertor.	000,401
129	9 Pupil Transportation Services	2550										- Character Street	0 0	***
130	O Food Services	2560					100000000000000000000000000000000000000						0 000	40.4 200
131		2500	0	1	0 27	27,081	74,831	7,397	2	9			Energy Co	רחבילוחד
132	1 1	2900	(1	7.0	14004	77 031	792 6	C	O		10,	104,309	104,309
133	3 Total Support Services	7000	0			1000							c	A STATE OF THE PERSON NAMED IN
134	4 COMMUNITY SERVICES (O&M)	3000								2.50 p. 12.10 p. 10.20 p. 10.2	HAROLICE STREET	of presentant	2	
135	0	4000										-1		
136	6 PAYMENTS TO OTHER GOVT UNITS (IN-STATE)												c	
137	77 Payments for Regular Programs	4110											0 0	
138	8 Payments for Special Education Programs	4120											5 6	The same state of the same sta
13	39 Payments for CTE Programs	4140			4					7			0 0	and the supplication was
140	1	4190			e l	c			d				0	0
141		4100				0						-	0	ALCOHOLD DE LA
142		4400				c			0				o	0
143	13 Total Payments to Other Govt Units	4000				0								
144	4 DEBT SERVICES (O&M)	2000												
14	55 DEBT SERVICES - INTEREST ON SHORT-TERM DEBT													-
146	16 Tax Anticipation Warrants	5110											0 0	
147		5120											0 0	
148		5130											c	-
14	- 1	5140											0	
150		5150							0				0	0
3	7.1 Total Debt Service - Interest on Snort-Term Debt	-												

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

1 Description (Enter Whole Dollars) Frunct # Salariess	Employee Purchased Benefits Services 0 27,081	(400) (500) Supplies & Capital Outlay Materials . 74,831 2,397	(600) (700) Other Objects Equipment 0 0 0 0 0 23,660	d Termination Benefits 0 0	(900) Total Budget 0 0 0 104,309 8,456 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
DESCRÍPCION (Enter Whole Dollars) Total Debt Services Total Debt Services Total Debt Services DAVISIONS FOR CONTINGENCIES (O&M) Total Debt Services BOCOS (DABINITIES ON LONG-TERM DEBT SCOOD Total Direct Disbursements/Expenditures 30 - DEBT SERVICES (DS) PAYMENTS TO OTHER DIST & GOVT UNITS (DS) PAYMENTS TO OTHER DIST & GOVT UNITS (In-State) Payments for Regular Programs Beyments for Regular Programs Total Payments to Other Districts & Govt Units (In-State) Total Payments to Other Districts & Govt Units (In-State) Total Payments to Other Districts & Govt Units (In-State) Total Payments to Other Districts & Govt Units (In-State) Total Payments to Other Districts & Govt Units (In-State) Total Payments to Other Districts & Govt Units (In-State) Total Payments to Other Districts & Govt Units (In-State) Total Payments to Other Districts & Govt Units (In-State) Total Debt Services (DS) Other Interest On Short-Term Debt DEBT SERVICES - INTEREST ON LONG-TERM DEBT Componed be broanal Programs Soon DEBT SERVICES - OTHER (Describe & Itemize) Total Debt Services - Interest On Short-Term Debt DEBT SERVICES - OTHER (Describe & Itemize) Total Debt Services - Interest On Short-Term Debt DEBT SERVICES - OTHER (Describe & Itemize) Total Debt Services - Interest On Short-Term Debt Total Debt Services - Interest On Short-Term Debt A0 - TRANSPORT SERVICES - OTHER (Describe & Itemize) Total Disbursements/ Expenditures Becass (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures Becass (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures Becass (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures SUPPORT SERVICES - PUBLIS	Employee Purchased Benefits Services 0 27,081	Capital O	Non-Capitalize Equipment Equipment 0	Benefits Benefits	8,456 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
DESCRIPTION (Enter Whole Dollars) Frunct # Salaries DEST SERVICE - INTEREST ON LONG-TERM DEBT 5200 Total Debt Services PROVISIONS FOR CONTINGENOES (O&M) Total Direct Dicklursements/Expenditures 30 - DEBT SERVICES (DS) SOOD PAYMENTS TO OTHER DIST & GOVT UNITS (In-State) Payments for Regular Programs 30 - DEBT SERVICES (DS) AND PAYMENTS TO OTHER DIST & GOVT UNITS (In-State) Payments for Regular Programs Other Payments to Other Districts & Govt Units (In-State) Payments for Regular Programs Other Payments to Other Districts & Govt Units (In-State) Tax Anticipation Notes Corporate Personal Prop. Repl. Tax Anticipation Notes State Add Anticipation Notes Corporate Personal Prop. Repl. Tax Anticipation Notes State Add Anticipation Notes Corporate Personal Prop. Repl. Tax Anticipation Notes State Add Anticipation Notes Corporate Personal Prop. Repl. Tax Anticipation Notes State Add Anticipation Notes Corporate Personal Prop. Repl. Tax Anticipation Notes State Add Anticipation Notes Corporate Personal Prop. Repl. Tax Anticipation Notes State Add Anticipation Notes Corporate Personal Prop. Repl. Tax Anticipation Notes State Add Anticipation Notes Corporate Personal Prop. Repl. Tax Anticipation Notes State Add Anticipation Notes Corporate Personal Prop. Repl. Tax Anticipation Notes State Add Anticipation Notes Corporate Personal Prop. Repl. Tax Anticipation Notes State Add Anticipation Notes Corporate Personal Prop. Repl. Tax Anticipation Notes State Add Anticipation Notes Corporate Personal Prop. Rependitures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures SUPPORT SERVICES - PURISH STATES AND PURISH PURI	Benefits Services 0 27,081	Capital O	Equipment 0	Benefits	8,456 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
DEBT SERVICE - INTEREST ON LONG-TERM DEBT 5200 Total Debt Services 5000 Total Debt Services 5000 Total Direct Disbursements/Sependitures 5000 Total Direct Disbursements/Sependitures 5000 Total Direct Disbursements/Sependitures 5000 Total Direct Disbursements/Sependitures 5000 Becses (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures 5000 Benyments to OTHER DIST & GOVT UNITS (In-State) 4000 DEBT SERVICES (DS) 4000 DEBT SERVICES (DS) 4110 DEBT SERVICES (DS) 5000 DEBT SERVICES (DS) 5000 DEBT SERVICES (DS) 5120 CORporate Personal Programs 5120 CORporate Personal Programs 5120 CORporate Personal Programs 5120 State Aid Anticipation Mores 5120 CORporate Personal Prog. Repl. Tax Anticipation Notes 5120 CORporate Personal Prop. Repl. Tax Anticipation Mores 5120 CORPORATE OF SERVICES - INTEREST ON SHORT-TERM DEBT 5120 CORPORATE OF SERVICES - INTEREST ON LONG-TERM DEBT 5120 CORPORATE OF SERVICES - INTEREST ON LONG-TERM DEBT 5120 CHer Interest on Short-Term Debt (Describe & Itemize) 5120 DEBT SERVICES - OTHER (Describe & Itemize) 5120 DEBT SERVICES - OTHER (Describe & Itemize) 5120 Total Debt Services Principal Retired) 11 DEBT SERVICES - OTHER (Describe & Itemize) 5120 Total Disbursements Expenditures 5120 ROOM TOTAL DISBURSENCES (DS) 7000 Total Disbursements Expenditures 7000 Total Disbursements Expenditures 7000 SUPPORT SERVICES - PUBLIS	0				
Total Direct Disbursements/Expenditures Brocess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures Brocess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures 3d - DEBT SERVICES (DS) 4000 Total Direct Disbursements/Expenditures 3d - DEBT SERVICES (DS) 4000 DEPAYMENTS TO OTHER DIST & GOVT UNITS (In-State) Payments for OTHER DIST & GOVT UNITS (In-State) Payments for OTHER DIST & GOVT UNITS (In-State) Payments for Depayments to Other Districts & GOVT UNITS (In-State) DEBT SERVICES - INTEREST ON SHORT-TERM DEBT Tax Anticipation Warrants Tax Anticipation Certificates Corporate Personal Prop, Repl. Tax Anticipation Notes State Aid Anticipation Certificates Corporate Personal Prop, Repl. Tax Anticipation Notes State Aid Anticipation Certificates Other Interest on Short-Term Debt (Describe & Itemize) DEBT SERVICES - INTEREST ON LONG-TERM DEBT Total Debt Services - Interest On Short-Term Debt DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT STAD DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT STAD DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT AD - TRANSPORTATION FUND (TR) SUPPORT SERVICES - PUPILS SUPPORT SERVICES -	0				
PROVISIONS FOR CONTINGENCIES (D&M) Total Direct Dischursements/Expenditures Baccess (Deficiency) of Receipts/Revenues/Over Dischursements/ Expenditures 30 - DEBT SERVICES (DS) PAYMENTS TO OTHER DIST & GOVT UNITS (DS) PAYMENTS TO OTHER DIST & GOVT UNITS (In-State) Payments for Special Education Programs Other Payments to Other Districts & Govt Units (In-State) Payments for Special Education Programs Other Payments to Other Districts & Govt Units (In-State) Tax Anticipation (Notes) State Aid Anticipation Certificates Corporate Personal Prop, Repl. Tax Anticipation Notes State Aid Anticipation Certificates Corporate Personal Prop, Repl. Tax Anticipation Notes State Aid Anticipation Certificates Corporate Personal Prop, Repl. Tax Anticipation Notes State Aid Anticipation Certificates Corporate Personal Prop, Repl. Tax Anticipation Notes State Aid Anticipation Certificates Corporate Personal Prop, Repl. Tax Anticipation Notes State Aid Anticipation Certificates Corporate Personal Prop, Repl. Tax Anticipation Notes State Aid Anticipation Certificates Corporate Personal Prop, Repl. Tax Anticipation Notes State Aid Anticipation Certificates Corporate Personal Prop, Repl. Tax Anticipation Notes State Aid Anticipation Certificates Corporate Personal Prop, Repl. Tax Anticipation Notes State Aid Anticipation Certificates Corporate Personal Prop, Repl. Tax Anticipation Notes State Aid Anticipation Certificates Corporate Personal Prop Repl. Tax Anticipation Notes State Aid Anticipation Certificates Total Debt Services PROVISION FOR CONTINGENCIES (Permites) Total Debt Services PROVISION FOR CONTINGENCIES (Permites) Total Disbursements/Expenditures Bacces (Deficiency) of Receipts/Revenues Over Disb	ò				
### 1000 CES (DS)	ò				
### CES (DS) ####################################			0 0 23,660		8,456 0 0 0 0 0 0 0 0 23,660
ICES (DS) tate) (In-State) (In-State) OBBT A Itemize) Debt EBT N LONG-TERM DEBT FUND (TR)			0 0 23,660		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
tate) tate) (In-State) (In-State) (In-State) OBBT N Notes S. Itemize) Debt EBT N LONG-TERM DEBT FUND (TR)			0 0 23,660		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
fake) (In-State) (In-State) (In-State) OBBT N Notes S itemize) Debt EBT N LONG-TERM DEBT FUND (TR)			0 0 23,660		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Payments for Regular Programs Payments for Regular Programs Payments for Special Education Programs Other Payments to DisState Govt Units (In-State) DEBT SERVICES - INTEREST ON SHORT-TERM DEBT Tax Anticipation Warrants Tax Anticipation Warrants Corporate Personal Prop, Repl. Tax Anticipation Notes State Aid Anticipation Certificates Other Interest on Short-Term Debt (Doscribe & Itembe) Total Debt Services - Interest On Short-Term Debt DEBT SERVICES - INTEREST ON LONG-TERM DEBT Clease/Purchase Principal Retired) DEBT SERVICES - OTHER (Describe & Itemize) Total Debt Services PROVISION FOR CONTINGENCIES (DS) Total Debt Services RAONISION FOR CONTINGENCIES (DS) Total Disbursements/ Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures SUPPORT SERVICES - PUPILS SUPPORT SERVICES - PUPILS SUPPORT SERVICES - PUPILS SUPPORT SERVICES - PUPILS			0 0 23,660		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Payments for Regular Programs Payments for Special Education Programs Other Payments to Other Units (Describe & Itemize) Total Payments to Other Districts & Govt Units (In-State) DEBT SERVICES (DS) DEBT SERVICES (DS) DEBT SERVICES - INTEREST ON SHORT-TERM DEBT Tax Anticipation Warnants Tax Anticipation Noters Corporate Personal Prop. Repl. Tax Anticipation Notes State Aid Anticipation Certificates Other Interest on Short-Term Debt (Describe & Itembe) Total Debt Services - Interest On Short-Term Debt DEBT SERVICES - INTEREST ON LONG-TERM DEBT DEBT SERVICES - OTHER (Describe & Itemize) Total Debt Services PROVISION FOR CONTINGENCIES (DS) Total Debt Services RACHES (Deficiency) of Receipts/Revenues Over Dishursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Dishursements/Expenditures SUPPORT SERVICES - PUPILS SUPPORT SERVICES - PUPILS			0 0 23,660		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Payments for Special Education Programs Other Payments to Other Districts & Govt Units (In-State) DEBT SERVICES (DS) DEBT SERVICES - INTEREST ON SHORT-TERM DEBT Tax Anticipation Warrants Tax Anticipation Notes State Aid Anticipation Certificates Componed Personal Prop. Repl. Tax Anticipation Notes State Aid Anticipation Certificates Other Interest on Short-Term Debt (Describe & Itemize) Total Debt Services - Interest On Short-Term Debt DEBT SERVICES - INTEREST ON LONG-TERM DEBT DEBT SERVICES - OTHER (Describe & Itemize) Total Debt Services PROVISION FOR CONTINGENCIES (DS) Total Disbursements/ Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures SUPPORT SERVICES - PUBILS SUPPORT SERVICES - PUBILS SUPPORT SERVICES - PUBILS SUPPORT SERVICES - PUBILS SUPPORT SERVICES - PUBILS SUPPORT SERVICES - PUBILS			0 0 23,660		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Other Payments to In-State Gord Units (Describe & Itemize) DEBT SERVICES (DS) DEBT SERVICES - INTEREST ON SHORT-TERM DEBT Tax Anticipation Warnants Tax Anticipation Notes State Aid Anticipation Certificates Corporate Personal Prop. Repl. Tax Anticipation Notes State Aid Anticipation Certificates Corporate Personal Prop. Repl. Tax Anticipation Notes State Aid Anticipation Certificates Corporate Personal Prop. Repl. Tax Anticipation Notes State Aid Anticipation Certificates Corporate Personal Prop. Repl. Tax Anticipation Notes State Aid Anticipation Certificates Corporate Personal Prop. Repl. Tax Anticipation Notes State Aid Anticipation Certificates Corporate Personal Prop. Repl. Tax Anticipation Notes DEBT SERVICES - INTEREST ON LONG-TERM DEBT (Lease/Purchase Principal Retired) Total Debt Services PROVISION FOR CONTINGENCIES (DS) Total Disbursements/ Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures A10 - TRANSPORTATION FUND (TR) SUPPORT SERVICES - PUBILS			0 0 23,660		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Total Payments to Other Districts & Govt Units (In-State) DEBT SERVICES (DS) DEBT SERVICES (DS) DEBT SERVICES - INTEREST ON SHORT-TERM DEBT Tax Anticipation Notes Corporate Personal Prop. Repl. Tax Anticipation Notes State And Anticipation Certificates State And Anticipation Certificates Other Interest on Short-Term Debt (Describe & Itemize) Total Debt Services - Interest On Short-Term Debt DEBT SERVICES - PAYMENTS OF PRINCIPATEM DEBT (Lease/Purchase Principal Retired) DEBT SERVICES - O'THER (Describe & Itemize) Total Debt Services PROVISION FOR CONTINGENCIES (DS) Total Disbursements/ Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures SUPPORT SERVICES - PUBILS SUPPORT SERVICES - PUBILS SUPPORT SERVICES - PUBILS			0 0 23,660		0 0 0 0 0 0 0 23,660
DEBT SERVICES (DS) DEBT SERVICES - INTEREST ON SHORT-TERM DEBT Tax Anticipation Wotes Tax Anticipation Notes Corporate Personal Prop. Repl. Tax Anticipation Notes State And Anticipation Certificates State And Anticipation Certificates Other Interest on Short-Term Debt (Describe & Itemize) Total Debt Services - Interest On Short-Term Debt DEBT SERVICES - INTEREST ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11 DEBT SERVICES - OTHER (Describe & Itemize) Total Debt Services PROVISION FOR CONTINGENCIES (DS) Total Disbursements/ Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures BXCES (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures BXCES (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures			0 23,660		0 0 0 0 0 0 23,660
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT Tax Anticipation Warnants Tax Anticipation Notes Corporate Personal Prop. Repl. Tax Anticipation Notes State And Anticipation Certificates State And Anticipation Certificates Other Interest on Short-Term Debt (Describe & Itemize) Total Debt Services - Interest On Short-Term Debt DEBT SERVICES - INTEREST ON LONG-TERM DEBT (Lease/Purchase Principal Retired) DEBT SERVICES - OTHER (Describe & Itemize) Total Debt Services FOOTHIN (Describe & Itemize) Total Debt Services FOOTHIN (Describe & Itemize) Total Disbursements/ Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures SUPPORT SERVICES - PUBLIS			0 23,660		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Tax Anticipation Notes Corporate Personal Prop. Repl. Tax Anticipation Notes State Aid Anticipation Certificates State Aid Anticipation Certificates Other Interest on Short-Term Debt (Describe & Itemize) Total Debt Services - Interest On Short-Term Debt DEBT SERVICES - INTEREST ON LONG-TERM DEBT DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) DEBT SERVICES - OTHER (Describe & Itemize) Total Debt Services PROVISION FOR CONTINGENCIES (DS) Total Disbursements/ Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures 40 - TRANSPORTATION FUND (TR) SUPPORT SERVICES (TR)			0 23,660		0 0 0 0 0 0 23,660
Tax Anticipation Notes Carporate Personal Prop. Repl. Tax Anticipation Notes State Aid Anticipation Certificates State Aid Anticipation Certificates Other Interest on Short-Term Debt (Describe & Itemize) Total Debt Services - Interest On Short-Term Debt DEBT SERVICES - INTEREST ON LONG-TERM DEBT DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) Total Debt Services PROVISION FOR CONTINGENCIES (DS) Total Debt Services RACES (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures AQ - TRANSPORTATION FUND (TR) SUPPORT SERVICES (TR)			0 23,660		0 0 0 0 0 23,660
State Aid Anticipation Notes State Aid Anticipation Certificates Corporate Personal Prop. Repl. Tax Anticipation Notes State Aid Anticipation Certificates Other Interest on Short-Term Debt (Describe & Itembe) Total Debt Services - Interest On Short-Term Debt DEBT SERVICES - INTEREST ON LONG-TERM DEBT (Lease/Purchase Principal Retired) DEBT SERVICES - OTHER (Describe & Itemize) Total Debt Services PROVISION FOR CONTINGENCIES (DS) Total Debt Services Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures 40 - TRANSPORTATION FUND (TR) SUPPORT SERVICES (TR)			0 23,660		0 0 0 0 0 23,660
State Aid Anticipation Certificates Other Interest on Short-Term Debt (Describe & Itemize) Total Debt Services - Interest On Short-Term Debt DEBT SERVICES - INTEREST ON LONG-TERM DEBT DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) DEBT SERVICES - OTHER (Describe & Itemize) Total Debt Services PROVISION FOR CONTINGENCIES (DS) Total Disbursements/ Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures 40 - TRANSPORTATION FUND (TR) SUPPORT SERVICES (TR)			0 23,660		0 0 0 23,660
Other Interest on Short-Term Debt (Describe & Itemize) Total Debt Services - Interest On Short-Term Debt DEBT SERVICES - INTEREST ON LONG-TERM DEBT DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lesse/Purchase Principal Retired) DEBT SERVICES - O'THER (Describe & Itemize) Total Debt Services PROVISION FOR CONTINGENCIES (DS) Total Disbursements/ Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures SUPPORT SERVICES (TR) SUPPORT SERVICES (TR)			0 23,660	1 10	0 0 23,660
Total Debt Services - Interest On Short-Term Debt DEST SERVICES - INTEREST ON LONG-TERM DEBT DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11 DEST SERVICES - OTHER (Describe & Itemize) Total Debt Services PROVISION FOR CONTINGENCIES (DS) Total Disbursements/ Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures 40 - TRANSPORTATION FUND (TR) SUPPORT SERVICES (TR)			23,660	10	23,660
DEBT SERVICES - INTEREST ON LONG-TERM DEBT DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹ DEBT SERVICES - OTHER (Describe & Itemize) Total Debt Services PROVISION FOR CONTINGENCIES [05] Total Disbursements/ Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures SUPPORT SERVICES (TR) SUPPORT SERVICES - PUPILS			23,660		23,660
DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) DEBT SERVICES - OTHER (Describe & Itemize) Total Debt Services PROVISION FOR CONTINGENCIES (DS) Total Disbursements/ Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures SUPPORT SERVICES (TR) SUPPORT SERVICES - PUBLIS					
(Lease/Purchase Principal Retired) DEBT SERVICES. OTHER (Describe & Itemize) Total Debt Services PROVISION FOR CONTINGENCIES (DS) Total Disbursements/ Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures SUPPORT SERVICES (TR) SUPPORT SERVICES - PUBILS					
DEBT SERVICES - OTHER (Describe & Itemize) Total Debt Services PROVISION FOR CONTINGENCIES (DS) Total Disbursements/ Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures 40 - TRANSPORTATION FUND (TR) SUPPORT SERVICES (TR)			120,000		120,000
Total Debt Services Produces (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures 40 - TRANSPORTATION FUND (TR) SUPPORT SERVICES (TR)	The second second second		500		
PROVISION FOR CONTINGENCIES (DS) Total Disbursements/ Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures 40 - TRANSPORTATION FUND (TR) SUPPORT SERVICES (TR)	0		144,160		144,160 144,160
Total Disbursements/ Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures 40 - TRANSPORTATION FUND (TR) SUPPORT SERVICES (TR)					
Total Disbursements/ Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures 40 - TRANSPORTATION FUND (TR) SUPPORT SERVICES (TR)	0		144,160		144,160 144,160
40 - TRANSPORTATION FUND (TR) SUPPORT SERVICES (TR) SUPPORT SERVICES - PUPILS					(5,500)
SUPPORT SERVICES (TR) SUPPORT SERVICES - PUPILS					
SUPPORT SERVICES - PUPILS					
SUPPORT SERVICES - PUPILS					
THE PARTY OF THE P	The state of the s				o
CLICE SUPPLIES STATES S					
	89 10,868	14,458	1,847	and the same of th	88,464
Other Support Services (Describe & Itemize)					0
188 Total Support Services 61,202	89 10,868	14,458 0	1,847	0	88,464
189 COMMUNITY SERVICES (TR)					o
1900 PAYMENTS TO OTHER DIST & GOVT UNITS (TR)					
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)					
					0
1					0
Payments for Adult/Continuing Education Programs					0
195 Payments for CTE Programs				.1	5
Payments for Community College Programs					0 0
197 Other Payments to In-State Govt. Units (Describe & Itemize) 4.590	0		0		o
Joiet Payments to Cure Cost, Cinis (instance)					0
199 PAYMENIS IO UNER GOVI UNIS (OUI-OF-SIAIE)	ć		O		0

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

Print Date: 9/7/2021 03-011-0140-24_AFR21

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

Page 20

Particular Par		0	c		ц	ш	c	T		7	×	
Part	,	A	3001	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
Secretary of the property of	-			- Employee	Purchased	Supplies &	September 1	- toido sodo	Non-Capitalized	Termination	Total	Rinfort
State Stat	7			Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	10191	nager
Part	201											•
	202	17 11 11 11 11 11 11 11 11 11 11 11 11 1									C	
Control Cont	203	Tax Anticipation Warrants									9 0	
Decide the content of the content	204	Tax Anticipation Notes									0	
Description of Standard Stan	208										0	and the second s
Out STATE OF STA	207							1 1			0	
Description of the protect of the	208	1000						0			0	0
Description of the property	209										0	
Control State St	Γ											
Part	210	(Lease/Purchase Principal Retired) 11						,			0	-
Page 1982 Page 2002 Page	2 3										0	
State Stat	211							0			0	0
Particular of Autorities A manufacture of Autorities A m	717	lotal Debt Services										
20.70 Part Interfactors Part Interfactor	213	PROVISION FOR CONTINGENCIES (TR)	10 19			14,458			0	0		88,464
Special interaction of inter	4 2	onno Ouer Dichurcements (Expenditures										
Spiral Interaction (MANS) SECURITY FLUID (MANS) 2.1.779	215	EXCESS (Deniclency) of Receipts/ Nevenues Over Disoussements/ Experience										
Exercise Circle (Medical Circle) 1000 21,379<	1 5	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)										
1.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2	1											
ASST TOWN ASST TOWN <t< td=""><td>218</td><td>INSTRUCTION (MR/SS)</td><td></td><td>070 11</td><td></td><td></td><td></td><td></td><td></td><td></td><td>21,379</td><td>21,291</td></t<>	218	INSTRUCTION (MR/SS)		070 11							21,379	21,291
1,5,5,5,5,5,5,5,5,5,5,5,5,5,5,5,5,5,5,5	219	The second secon		6/6/17							4.657	4.657
Secure Control of Page C	22			4,557							16,158	16,248
Special forcation Programs 4.2.2 4,68.1 4,68.2 4,68.1 4,68.1 4,68.1 4,68.1 4,68.1 4,68.1 4,68.2 4,68.	221			oction.							0	
Control of the Control of Contr				4 481							4,481	4,481
Direct Programs 2,000 2,633 2,											0	
Authority content 667 667 667 667 667 667 667 667 2633	224	Remedial and Supplemental Programs - Pre-X									0	
Amount of the Chapterins 1500 2,633 2,633 2,633 2,633 2,633 2,633 2,633 2,633 2,633 2,633 2,630 2,63	226	Adult/Lontinuing concerton riogians		299								299
State Stat	207	The second secon		2.633							2,633	2,633
Diversify and Company Dive	177			250							250	250
142 142	220	The second secon									0	
Sulport Programs 1300 13	230			142							142	142
Trunstrick Alternative & Optional Programs 1900 50,367 5 5 5 5 5 5 5 5 5	231										0	
Total Instruction SO,387 Support SENVICES (MRNS) 2000 Support SENVICES (MRNS) 2000 Attendance & Services 2110 Guildance Services 2120 688 Guildance Services 2120 81 Bydiological Services 2140 81 Speech Estinology & Audiclogy, Services 2150 0 Speech Estinology & Audiclogy, Services 2150 0 Online Signort Services - Pupils 2100 769 Other Signort Services - Pupils 220 220 Support Services - Pupils 220 22 Assessment & Testing whites 220 22 Assessment & Testing Services - Instructional Staff 220 22 Assessment & Testing Services - Instructional Staff 220 22 Assessment & Testing Services - Instructional Staff 220 22 Assessment & Testing Services - Instructional Staff 220 22 Assessment & Testing Services - Instructional Staff 220 22 Assessment & Testing Services - Services - Instruction Services - Services - Testing Services - T	232	& Optional Programs		1							0 000	0000
Support SENVICES + UPILS 2000 Support SENVICES + UPILS 2110 6888 680 680 <td>233</td> <td>Total Instruction</td> <td></td> <td>20,367</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>in a contract</td> <td>nordon .</td>	233	Total Instruction		20,367							in a contract	nordon .
Support Services 2110 688	234	SUPPORT SERVICES (MR/SS)										
Attendance & Social Work Services 2110 688 <	235											
Guildance Services Caudionne Services 2220 688 9000 Health, Sowices 2130 81 81 81 Paych logical Services 2140 0 <td< td=""><td>236</td><td>Attendance & Social Work Services</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0 00</td><td>000</td></td<>	236	Attendance & Social Work Services									0 00	000
Health Services 2130	237			688							028	0000
Psychological Services 2140 Control Cont	238	Health Services		81							10	10.
Speech Pathology & Audiology Services 2150 Other Support Services 2150 0 Other Support Services - Pupils (Describe & Itemize) 2190 769 Support Services - Pupils (Describe & Itemize) 2100 769 Support Services - Pupils (Describe & Itemize) 80 0 Educational New Services of Instructional Staff 222 222 Assessment & Itemize 220 22 Assessment & Itemize 220 22 Total Support Services - Instructional Staff 220 102 Total Support Services - Instructional Staff 220 102 Support Services - General Administration 2310 0 Board of Education Services 2320 7,104 Executive Administration Services 7,104 7,104	239	Psychological Services			- 1						0 0	
Other Support Services Public Describe & Itemize) 769 Total Support Services Public Personal Public 769 Support Services Public Personal Public 769 Support Services 80 80 Education In Med in Services 222 222 Assessment & Testing 220 22 Total Support Services - Instructional Staff 220 22 Support Services - Instructional Staff 220 102 Support Services - General Administration 2310 0 Board of Education Services 2310 7,104 Executive Administration Services 7,104 7,104	240	Speech Pathology & Audiology Services										
Total Support Services - Pupils 2100 7694 7200 7694 7200 7694 7200 7200 7200 7200 7220 7	241	Other Support Services - Pupils (Describe & Itemize)		;							769	769
Support SERVICEs - INSTRUCTIONAL STAFF 80 80 Improvement of Instruction Services 2220 2220 Educational Media Services 2220 22 Assessment & Testing 2230 102 Total Support Services - Instructional Staff 2200 102 Support SERVICEs - GENERAL ADMINISTRATION 0 Board of Education Services 2310 7,104 Executive Administration Services 7,104 7,104	242	Total Support Services - Pupils		69/								
Improvement of Instruction Services 2210 80 80 80 80 80 80 80	243											
Educational Media Services 2220 22 22 22 22 22 22 22 22 22 102 102 102 22 22 22 102 102 22	244	Improvement of instruction Services		80							08	80
Assessment & Testing 2230 22 Total Support Services - Instructional Staff 2200 102 Support SERVICES - GENERAL ADMINISTRATION 0 Board of Education Services 2310 7,104 Executive Administration Services 7,104 7,104	245	Educational Media Services									3 6	
Total Support Services - Instructional Staff 2200 102 SUPPORT SERVICES - GENERAL ADMINISTRATION 0 Board of Education Services 2310 0 Executive Administration Services 7,104 7,104	246	Assessment & Testing		22							777	2701
Support SERVICES - GENERAL ADMINISTRATION 0 Board of Education Services 2310 0 Executive Administration Services 7,104 7,104	247			102							707	707
Board of Education Services 2310 0 Executive Administration Services 7,104 7,104	248	SUPPORT SERVICES - GENERAL ADMINISTRATION										-
Executive Administration Services 7,104	249	Board of Education Services	. ,								0	-
	250	Executive Administration Services		7,104	***						7,104	

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

Print Date: 9/7/2021 03-011-0140-24_AFR21

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

Page 21

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

Campaigness		~	ď	c	0	ш	ш	ტ	Н	_	٦	¥	
Paccial form beliance former and paccial form former and paccial form former and paccial former whose beliance former and paccial former and paccial former whose beliance former and paccial former and	,	c	3	(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
Special Journ Administration Services 2000 20		Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
Particular bett from politication and	2		. 0330		7.441							0	
National Content of	251	-	7361									0	1
Strain	252		2365									0	
State Stat	254		2300		7,104							7,104	7,104
2007 colin col region for some state of a colin coli	255	,											
1989 2000	256		2410		10,599							10,599	10,599
State of State S	257		2490									10 500	002 01
Direction of Enterination Services 220 8,0774 1,000	258		2400		10,599							ecc'or	
Second State Sec	259	100										C	
Final State Application & Contraction Services 2,200 2,504 2,5	260		2510									0 000	
Figure Authorities & Control Early Services 229	261		2520		8,074							8,0,4	p,0,4
Constraints of Plant Sories 25.00 50.20-01. Constraints of Services 25.00 20.005. Constraints of Services 25.00 20.005. Total Support Services - Samines 25.00 26.00 The Support Services - Services 25.00 20.00 Part Support Services - Services 25.00 20.00 Part Support Services - Services 25.00 20.00 Start Services - Contracting Services 25.00 20.00 Part Support Services - Contracting Services 25.00 20.00 Start Services - Contracting Services 25.00 20.00 Check Support Services (Service) (Services) 25.00 20.00 Check Support Services (Service) (Services) 25.00 20.00 COMMUNITY SERVICES (MAYSS) 40.00 20.00 COMMUNITY SERVICES (MAYSS) 40.00 20.00 Properate Services (Mexically Properate Services) 20.00 20.00 Properate Services (Mexically Properate Services) 20.00 20.00 20.00 Properate Services (Mexically Properate Services) 20.00 20.00 <	262		2530		0.00							73.941	
Total Support Services 2500 242,100 24	263	_1	2540		23,941							10.085	10.085
Internal Services 2000 42,100 100	264	i	0557		TO'082							0	
Total Support Services - Sucritions 2500 24,200 25	265	į	0236		1							0	
State Stat	266	- 10	2500		42.100							42,100	42,099
Second S	9	31					,						
Planting 268											c		
Planing Exercise 2220 20	269		2610									0 0	date of the state of the state of the state of
Information Services 2550 0 0 0 0 0 0 0 0 0	270	Planning, Research, Development, & Evaluation Services	2620									0 0	American Statement of Sections
Death Processing Services 2600 0 0 0 0 0 0 0 0 0	271	Information Services	2630									0	and the state of t
Deat Potential Control	272	Staff Services	2640									0	man and the second
Total Support Services - Control 2500 50,574 2500 2000	273	Data Processing Services	7660									0	0
Total Support Services Conditions or tomines Conditions or Conditions Conditions Conditions or Conditions C	274	- 11	2800									0	
Payments for Negation Programs 2000	2/5		2000		60.674							60,674	60,673
Payments for the programs	2/2		3000									0	
Payments To OHER DIST & GOVT UNITS (MRXSS) 4110 4400 4400 4110 4400 4110 4400 4110	7/7	COMMUNITY SERVICES (IMPOSS)											
Payments for Regular Pragrams 4110 241	278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
Payments for Special Education Programs 4120 Payments for CTB Programs 4140 0 Payments for CTB Programs 4140 0 DBET SERVICE INTEREST ON SHORT-TERM DEBT 5000 0 DBET SERVICE INTEREST ON SHORT-TERM DEBT 5110 5120 Tax Anticipation Notes 5120 5120 State Anticipation Notes 5130 5130 State Anticipation Notes 5130 5140 State Anticipation Notes 5140 5140 Other (Describe & Itemize) 5150 5000 Other (Describe & Itemize) 5000 5000 Total Disbursement/Expenditures 600 - CAPITAL PROJECTS (CP) 111,041 Support SERVICES - BUSINESS 2000 17,147 2,428 102,941 Support SERVICES - Business 2000 0 17,147 2,428 102,941 Total Support Services 10 painters 10 painters 10 painters 10 painters	279		4110									0 (We say the second section of the second section of
Payments for CTE Programs 1440 0 0 Dest Stevices (Volted Govt Units 2000 0 Dest Stevices (Volted Govt Units 2000	280		4120									0 0	
Total Payment to Other Govt Units	281		4140									o c	C
DEBT SERVICES (NM 55) S000	282		4000										
Tax Anticipation Warrants 5110 Tax Anticipation Warrants 5120 Corporate Februaris (Corporate Prop. Rep. Tax Anticipation Notes) 5130 State Aid Anticipation Notes 5130 State Aid Anticipation Notes 5130 State Aid Anticipation Notes 5130 Other Describe & Itemize) 5150 Total Debt Services - Interest 600 PROVISION FOR CONTINGENCIES (INF/SS) 600 Total Disbursements/Expenditures 600 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures 2000 Support SERVICES - BUSINESS 2000 Support SERVICES - BUSINESS 2520 Facilities Acquisition and Construction Services (Describe & Itemize) 2500 Other Support Services (Describe & Itemize) 2500 Total Support Services 27,427 2,428 102,941	283		2000								,		
Tax Anticipation Warrants S110 Tax Anticipation Morean S120 Tax Anticipation Notes S120 Tax Anticipation Notes S120 S120	284											•	-
Tara Anticipation Notes	285		5110									a c	1
State Personal Prop. Rep. Tax Anticipation Notes 2130	286		5120									0	-
State Aid Anticipation Certificates 1140	287		5130									. 0	take about a transmission of the second or the second of
Other (Jescribe & Itemize) Same Control (Jescribe & Itemize) Same Control (Jescribe & Itemize) Same	288	1	5140									a	and a second of the second of the second of
Total Districts	288	-	2000						0			0	0
The design of the minimum of the design of the minimum of the mi	2 2		8000										
Total Disbursements Proceedings	2000				111.041				0			111,041	111,042
GO - CAPITAL PROJECTS (CP) 2000 SUPPORT SERVICES (CP) 2000 SUPPORT SERVICES - BUSINESS 2,428 102,941 Facilities Acquisition and Construction Services 2530 17,147 2,428 102,941 Other Support Services 2000 0 17,147 2,428 102,941 Total Support Services 2000 0 17,147 2,428 102,941	293		res									31,757	*
SUPPORT SERVICES (CP) 2000 SUPPORT SERVICES (CP) 2000 SUPPORT SERVICES (CP) 2,428 102,941 2,428 102,941 2,428 102,941 2,428 102,941 2,428 102,941 2,428 102,941 2,428 102,941 2,428 102,941 2,428 102,941 2,428 102,941 2,428 102,941 2,428 102,941 2,428	182												
Support SERVICES (CP) 2000 Support SERVICES - BUSINESS 2,428 102,941 Facilities Acquisition and Construction Services 2530 17,147 2,428 102,941 Other Support Services (Describe & Itemize) 2000 0 17,147 2,428 102,941	295						120000000000000000000000000000000000000						
SupPoRT SERVICES - BUSINESS 17,147 2,428 102,941 Facilities Acquisition and Construction Services 2900 0 17,147 2,428 102,941 Other Support Services 2000 0 0 17,147 2,428 102,941	296		2000										
Facilities Acquisition and Construction Services 2530 17,147 2,428 102,941 Other Support Services Cother Support Services 2900 0 17,147 2,428 102,941 Total Support Services 2,428 102,941 102,941	297												200
Other Support Services (Describe & Itemize) 2300 0 17,147 2,428 102,941 Total Support Services 2,000 0 0 17,147 2,428 102,941	298	_ 1	2530		1	17,147						077777	
Total Support Services 2000 U U Aritary Aritary Aritary	299		2900			TAPTA	I.		C	. 0	0	122.51	122,515
	300	_	7000			1177/17							

Participation (norm whose beliefs) Participation (norm whose pertining the par	A	В	0	0	E E	T (400)	לביסו)	(600)	(1002)	(800)	(006)	
Participation Continue Cont		Funct #	(1.00) Salaries	(200) Employee Benefits		(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(eou) Termination Benefits	Total	
Properties to Regard Properties (1994) 2,000 2,0		4000										
Promite to Septial Excellent Holdshort Cold					-							C
25 Preparate to City City City City City City City City	- 31	4110										. 0
20 Participation of the Control of Contr	- 1	4120										0
Main Particle to Protection Main Particle to Particle	1	7100				1"						0
State Processor Not Continued (see (continued continued contin	1	4000				0		0	5			0
The Discharacian for page and the Control of Page 2019 The Discharacian for page 2019 The Dis	DR PROUSION FOR CONTINGENCIES (S&C/CI)	0009										
1.2 Dozenia Delicitation of the Resignation of	Total Disbursements/ Expenditures		0							0	122,51	w
25 70 - WOMKING CASH (WC) 200	1	tures									39,1	8
25 25 25 25 25 25 25 25												
21 21 21 22 23 24 24 25 24 25 24 25 25										TT		
15 Septial Programs 120	W-1/2000 25 11 11 11 11 11 11 11 11 11 11 11 11 11											
31 (Regular frequency 1120 31 (Regular frequency 1125 31 (Regular frequency 1125 32 (Septial floration Program (Facetion 230) 1220) 1225 32 (Septial floration Program (Facetion Program (Facetion 230) 1220) 1225 32 (Septial floration Program (Facetion Program Facetion Program (Facetion Program (Facetion Program (Facetion Program (Facetion Program (Facetion Program (Facetion Program Facetion Program (Facetion Program (Facetion Program (Facetion Program (Facetion Program (Facetion Program (Facetion Program Facetion Program (Facetion Program (Facetion Program (Facetion Program Facetion Program (Facetion Program Facetion Program Facetion Program (Facetion Program Facetion Program Facetion Program Facetion Program (Facetion Program Facetion Program Facetion Program Facetion Program (Facetion Program Facetion Program Facetion Program Facetion Program Facetion Program Facetion Program Face	15 INSTRUCTION (TF)	1000										0
318 Preparent Column's Schools 112 112 110		1100										0
Special identification Programs Functions 2020 - 12021 1202		1125										0
Special Education Program President Control Program President Program President Control Program Pre		1300										0
Steam beliand Forgerinan 1225 1		1225										0
Remedial and Supplemental Programs Pet. 4 222 222 223 224 225 22		1750										0
Remodal in and Supplemental Programs		1775										0
Author Controlling State Control Programs 5400		1300										0
Interpolation 1500		1400										0
Stationary School Programs 1800	L	1500										0
State of Programs Private Uniform Programs 1500		1600										0
Direct Education Programs 1200 Pre-K Programs -		1650										0
Filter Programs Programs 1800 Per-K Argams Private Utilon 1311 1800 Per-K Argams Private Utilon 1311 1800 Per-K Argams Private Utilon 1311 1813 Per-Argams Private Utilon 1313 Per-Argams Private Utilon 1313 Per-Argams Private Utilon 1314 Per-Argams Private Utilon 1314 Per-Argams Private Utilon 1314 Per-Argams Private Utilon 1315 Per-Argams Private Utilon Per-Argams Private Utilon 1315 Per-Argams Private Utilon 13		1700										0
Truntal Alemandre & Optional Programs 1500 Prest Programs Programs Programs Programs Programs Product Informative & Optional Programs Product Informational Programs Product Informative & Optional Programs Product Informational Programs Product Informational Programs Product Informational Productional Programs Product Informational Programs Product Informational Productional Programs Product Informational Productional Programs Product Informational Programs Product Informational Productional Programs Product Informational Productional Programs Productional Producti		1800										0
Train Futurination 1910 Prek Programs Private Unition 1911 Prek Programs Private Unition 1911 Prek Programs Private Unition 1912 Prek Programs Private Unition 1913 Prek Programs Private Unition 1913 Prepared Education Programs Private Unition 1914 Premedial/Supplemental Programs Private Unition 1915 Premedial/Supplemental Programs Private Unition 1916 Programs Private Unition 1916 Programs Private Unition 1918 Private Unition 1919 Private Unition 1919 Private Unition 1920 Private Unition Private Unition 1920 Private Unition 1920 Private Unition Private Unition 1920 Private Unition Private Unition 1920 Private Unition Private Unition Private Unition 1920 Private Unition Private Uniter Uniter Unition Private Uniter Uniter Uniter Uniter Uniter Uniter Un		1900										0
Prest Fred Fred Front Front Fred Fred Fred Fred Fred Fred Fred Fred		1910										0
Special Education Programs Nat 2P Invited 1932 Special Education Programs Nat 2P Invited Unition 1932 Special Education Programs Pre-K Tuition 1934 Remedial/Supplemental Programs Pre-K Private Tuition 1915 Adult/Continuing Education Programs Private Tuition 1915 Adult/Continuing Education Programs Private Tuition 1919 CTF Programs Private Tuition 1919 Surmers School Programs Private Tuition 1920 Surmers School Programs Private Tuition 1920 Billingual Programs Private Tuition 1921 Surmers School Programs Private Tuition 1920 Billingual Programs Private Tuition 1921 Surmers School Programs Private Tuition 1920 Support Services (TP) 2000 Total Instruction 2000 Support Services (TP) 2100 Support Services (TP) 2110 Suppo		1911										0
Special Education Programs Pez-LY Universe Lution 1913 Remedial/Supplemental Programs Pract Fulficion 1914 Remedial/Supplemental Programs Pract Lution 1915 Remedial/Supplemental Programs Pract Lution 1916 Adult/Continuing Education Programs Private Tuition 1916 Intervolusional Programs Private Tuition 1916 Intervolusional Programs Private Tuition 1919 Summer School Programs Private Tuition 1920 Gifted Programs Private Tuition 1920 Gifted Programs Private Tuition 1922 Trainant sale Instruction. ¹⁴ 2000 Total Instruction. ¹⁴ 2000 Total Instruction. ¹⁴ 2000 Support Services 2110 Support Services 2120 Append Services Scoal Vork Services 2120 Adail Annual Services 2120		1012										0
Special Education Programs Pre-K Tultion 13913 Remortalis/Supplemental Programs V-L2 Private Tuition 13914 Remortalis/Supplemental Programs Park Full Full Programs Park Full Programs Park Full Programs Park Full Programs Park Full Programs Private Tuition 13915 CTE Programs Private Tuition 13919 13919 Cill Programs Private Tuition 13920 0		7777										0
Remedial/Supplemental Programs K12 Private Unition 1514 Remedial/Supplemental Programs Pre-K Private Unition 1515 Adult/Continuing Education Programs Private Tuition 1915 Adult/Continuing Education Programs Private Tuition 1919 Summer School Programs Private Tuition 1519 Summer School Programs Private Tuition 1920 Billingual Programs Private Tuition 1920 Total Instruction* 2000 200 Total Instruction* 2100 2100 Support SERVICES (TF) 2100 Support SERVICES (TF) 2110 Support SERVICES (TF) 2120 Guidance Services 2130 2130 Health Services 2130 2130 Health Services 2130 2130 Billingual Programs Private Tuition 2120 Billingual		1913										0
Remedial/Supplemental Programs Prack Private Tuition 1915 Adult/Confinuing Education Programs Private Tuition 1916 Interscholgaring Programs Private Tuition 1919 Summer School Programs Private Tuition 1920 Billingual Programs Private Tuition 1922 Giffed Programs Private Tuition 1922 Billingual Programs Private Tuition 1922 Billingual Programs Private Tuition 1900 Billingual Programs Private Tuition 1900 Adeal Instruction ⁴⁴ 2000 Support Services (TF) 2100 Attendance & Social Work Services 2110 Attendance & Social Work Services 2120 Guidance Services 2120 Realth Services 2120		1374										0
Adult/Confinuing Education Programs Private Tuition 1916 CTE Programs Private Tuition 1918		1915										0
CTE Programs Private Tuition 1917 Interscholastic Programs Private Tuition 1918 Summer School Programs Private Tuition 1920 Billingual Programs Private Tuition 1922 Billingual Programs Private Tuition 1922 Trunks Alternative/Opt Ed Programs Private Tuition 1922 Trunks Alternative/Opt Ed Programs Private Tuition 2000 Total Instruction ** 2000 Support Services FIF) 2000 Attendance & Social Work Services 2110 Attendance & Social Work Services 2120 Guidance Services Peaklth Services		1916							1			0
Interscholastic Programs Private Tuition 1918 Summer School Programs Private Tuition 1919 Summer School Programs Private Tuition 1920 Summer School Programs Private Tuition 1921 Salingual Programs Private Tuition 1922 Thrants Alternative/Opt Ed Programs Private Tuition 1922 Thrants Alternative/Opt Ed Programs Private Tuition 1900 2000 Total Instruction 2000 2000 2000 Attendance & Social Work Services - Pupil Attendance & Social Work Services - Pupil Attendance & Social Work Services 2120 Support Services 2130 S		1917										
Summer School Programs Private Tuition 1919 Programs Private Tuition 1920 O		1918							7			1
Gifted Programs Private Tuition 1920 Programs Private Tuition 1921 Private Tuition 1922 1922 Private Tuition 1922 <td></td> <td>1919</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>9 9</td>		1919										9 9
Billingual Programs Private Tuttion 1921 0		1920										0 0
Truants Alternative/Opt Ed Programs Private Tuition 1922 0		1921										0
Total Instruction** 2000 0		1922										0
Support Services (TF) Support Services - Pupil Attendance & Social Work Services Guidance Services Health Services		1000	0		0	0						0
Support Services (11) Support Services (2) Attendance & Social Work Services Guidance Services Health Services	0000113	2000										
Support Services - Pupul Attendance & Social Work Services Guidance Services Health Services	ก	2100										- 111
Attendance & social work services Guidance Services Health Services	7	2110										0
Guidance Services Health Services		00000										0
Health Services		777										0
		7130										Į

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

		Budget	0	and the special section of the secti					Add no service beautiful to the first of the		0						100 462	100.462	702700			C	,				mention and the state of the st	The state of the s		0)		-				0		100.462								Andrew men new column	The State of the S	Comment of the last	0		The state of the s			to the second			٥
×	(006)	Total		0 6	0 0	0		0	0	0	0		0	0 6	D C		100 462	100 457	TOL-TOOT	6				6				0 0	0 0			C		0 0	0 0	0	0		100.462	70,007			•	0	0 0	0	0	0	0	0	0	0	0 0		0 0	0		0
7	(800)	Termination	Benefits			0					0						the second specimen that we see the second	C	5			c	9														G		C					l	,													
_	(200)	Non-Capitalized	Equipment			0					0						The second secon	c	A								,				2						-													0			1					0
Ι	(009)	Other Ohjerts	Smaler onle			0 0					0. 0								STATE OF THE PARTY				0																																			
9	(200)	S	- Capital Outlay			0					0								0				0								0									0																		
LL	(400)	Supplies &	Materials																																								ſ	-1			7				i							
ц	(300)	Purchased	Services			0													100,462			1	0								0							0		100,462																		
0	(200)	Employee	Benefits			0					0							* **	0				0								0							0		0																		
c	(100)		Salaries			0												,	0																								1		1						n 1							
0	3 .		Funct #	2150	2190	2100	2200	2210	2220	2230	2200	2000	7300	2310	2320	2330	2361	2365	2300	2400	2410	2490	2400	2500	2510	2520	2540	2550	2560	2570	2500	2600	2610	2620	2630	2640	2660	2600	2900	2000	3000	4000	78	4110	4120	4130	4140	4170	4190	4100	4210	4220	4230	4240	4270	4280	4290	4200
<	Α .	Description (Enter Whole Dollars)		Speech Pathology & Audiology Services	Other Support Services - Pupils (Describe & Itemize)	Total Support Services - Pupil	Support Services - Instructional Staff	Improvement of Instruction Services	Educational Media Services	According Michigan Services	Assessment & resulting	Total Support Services - Instructional Stall	SUPPORT SERVICES - GENERAL ADMINISTRATION	Board of Education Services	Executive Administration Services	Special Area Administration Services	Claims Paid from Self Insurance Fund	Risk Management and Claims Services Payments	Total Support Services - General Administration	Support Services - School Administration	Office of the Principal Services	Other Support Services - School Administration (Describe & Itemize)	Total Support Services - School Administration	Support Services - Business	Direction of Business Support Services	Fiscal Services	Operation & Maintenance of Plant Services	Pupil Transportation Services	Food Services	Internal Services	Total Support Services - Business	Support Services - Central	Direction of Central Support Services	Planning, Research, Development & Evaluation Services	Information Services	Staff Services	Data Processing Services	Total Support Services - Central	Other Support Services (Describe & Itemize)	Total Support Services	COMMUNITY SERVICES (TF)	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	Payments to Other Dist & Govt Units (In-State)	Payments for Regular Programs	Payments for Special Education Programs	Payments for Adult/Continuing Education Programs	Payments for CTE Programs	Payments for Community College Programs	Other Payments to In-State Govt Units (Describe & Itemize)	Total Payments to Other Dist & Govt Units (In-State)	Payments for Regular Programs - Tuition	Payments for Special Education Programs - Tuition	Payments for Adult/Continuing Education Programs - Tuition	Payments for CTE Programs - Tuition	Payments for Community College Programs - Tuition	Payments for Other Programs - Tultion	Other Payments to In-State Govt Units (Describe & Itemize)	Total Payments to Other Dist & Govt Units - Tuition (in State)
	1,	-	2	351	352	353			358	257	700	11		360	361	362	363	364 R	1	366 s	367	368	369	370 s	371	372	373	374	375	376	377	378	379	380	381	382	383	ŀ	385	386	387 co	388 PA	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404

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

Print Date: 9/7/2021 03-011-0140-24_AFR21

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

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

R21	
4 AF	

(100) Salaries Salaries Bergin Salaries	L	•	α	٥					_)	-		,	4	1
2	*	*		(100)	2	30)	(300)		(400)	(200)	(009)	(200)	(800)	(006)	
2 20 20 20 20 20 20 20	-	Description (Enter Whole Dollars)	Find	Salaries	Emp	loyee	Purchas	pe	Supplies &	Capital Outlay	Other Objects	Non-Capitalized			Budget
	2				Ber	efits	Service	es	Materials			Equipment	Seriells		
100 Propose for state of control brigging 1 magnetic for state of control	405		4310												
100 Principal of Control C	406		4320												and the second s
10	407		4330												material deal processes, nom-with a
10	408		4340												
	408		4370									-1-			-
	410		4380			L						····			
41 Proprietty bench (11 bit 12 bi	41		4390					1							The second second
14.14 Princate Live Live Live Live Live Live Live Liv	41,		4300			ال		0				- 31			
14	413		4400												
141 Control of Con	414		4000			Ц		0			0	fi			
14 Control tributory construction from the state of t	415	DEBTS	5000												
	416														
	417		5110												
150 Other based on stock of the companion of the comp	418	1	5130								The second secon				
	415	1_	5150								7				
200 200	420		2000								0				
CASE Intelligible production section of the company (Papenditures) 0.00452 <	42		9009											1111	
Particular Par	42	1		_		0	A	20,462						Ä	
200 FIRE PREVENTION & SAFETY FUND (FR&S) 200 210,348 1,214 200 211,552 211,552 212,44 200 210,348 212,44 200 212,44 200 212,44 200 212,44 200 212,44 200 212,44 200 212,44 200 212,44 200 212,44 200 212,44 200 212,44 200 212,44 200 212,44 200 212,44 200 200 212,44 200 200 212,44 200 200 212,44 200 200 200 212,44 200 200 200 212,44 200 2	42	1	10			9								X6,E	
200 200	7														
4208 Support Services - Buildines 2000 2004	42														
200 200	42(17	2000												
CASIDE Sequence Accordance Accor		-													
Control & Maintenance of Plant Services 2540 0 0 10,348 1,214 0 0 0 0 1,520. Total Support Services (Jeachier & Land)			2530			T				- X - 1-4-5					1
Total Support Services - Business 2500 0 10,348 1,1144 0 0 0 11,552 Other Support Services - Business 2500 0 0 10,348 1,1144 0 0 0 0 11,552 Other Support Services 2600 2000 2	42		2540		F,	. 1		10,348	1,21		7				
Other Support Services (Describe & Hemite) 2900 0 10,348 1,214 0 0 11,552 ANYMENTS TO CHIRD IOST AGONT UNITS (PRES) 4000 0 10,348 1,214 0 0 11,552 Payments to Sergial Programs 4110 11,00 11,00 11,552 0 Payments to Other Good Units (Describe & Hemize) 4120 0 0 0 0 Chair Payments to Other Good Units (Describe & Hemize) 4120 0 0 0 0 Total Payments to Other Good Units (Describe & Hemize) 5000 0 0 0 0 0 Total Payments to Other Good Units (Describe & Hemize) 5000 0 0 0 0 0 0 Total Sequence of Charles & Hemize) 5100 0	43	_	2500			0		10,348	1,21			A STATE OF THE PARTY.			1
Total Support Services 2000 0 0 10,348 1,214 0 0 0 0 10,348 1,214 0 0 0 0 0 0 10,348 1,214 0 0 0 0 0 10,348 1,214 0 0 0 0 0 10,348 1,214 0 0 0 0 0 0 10,348 1,214 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	43	_	2900											11 56	
######################################	43		2000	-10	-	0		10,348	1,21						
Payments to Regular Programs 4110 12	43		4000												
Payments to Special Education Programs	φ ξ		4110												
1900 Other Payments to (in-State Govt, Units) (Describe & Itemize) 4190 Other Payments to (in-State Govt, Units) (Describe & Itemize) 4000 Other Govt Units 4000 Other Govt Units 4000 Other Govt Units 5000 Other Govt Units 5000 Other Govt Units 5110 Other Govt Units 5110 Other Interest ON SHORT-TERM DEBT 5110 Other Interest on Short-Term Debt (Describe & Itemize) 5150 Other Interest on Short-Term Debt 5200	43	1	4120												
Total Payments to Other Good Units 1,000 10,000 1	43		4190								•				
DEBT SERVICES (FP&S) S000 DEBT SERVICES (FP&S) 0 DEBT SERVICES (FP&S) 0 DEBT SERVICES (INTEREST ON SHORT-TERM DEBT Tax Anticipation Warrants 5110 0 Total Debt Service - Interest on Sion-Term Debt Tax Service - Interest on Service -	43		4000												
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT 5110 0 Tax Anticipation Warrants Cither Interest on Short-Term Debt (Describe & Itemize) 5120 0 Other Interest on Short-Term Debt (Describe & Itemize) 5120 0 0 Total Debt Service - Payments of Principal on Long-Term Debt (Describe & Itemize) 520 0 0 Debt Service - Payments of Principal on Long-Term Debt (Describe & Itemize) 500 0 0 Principal Service - Payments of Principal on Long-Term Debt (Service) 0 0 0 Principal Service - Payments of Principal on Long-Term Debt (Service) 0 0 0 PROVISION FOR CONTINGENOISE (FP&S) 6000 0 0 0 0 0 11,552 Excess (Deficiency) of Receiptz/Revenues Over Disbursements/Expenditures 0 0 0 0 0 9222	43	8 DEBT SERVICES (FP&S)	2000												
Task Anticipation Warrant 5 S110 Other Interest on Stort-Term Debt (Describe & Itembe) S150 Other Interest on Stort-Term Debt (Describe & Itembe) S150 Other Interest on Stort-Term Debt (Secribe & Itembe) S150 Other Interest on Stort-Term Debt S150 Other Interest on Short-Term Debt S150 Other Interest on S150 Other Interest o	43										100				
Other Interest on Short-Term Debt (Describe & Itembe) \$150 0 Total Debt Service - Interest on Short-Term Debt \$500 0 DEBT SERVICES - INTEREST ON LONG-TERM DEBT \$500 0 Principal on Long-Term Debt (Lease/Purchase Principal on Long-Term Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Solor Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Solor Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Solor Debt Service - Payments of Payments (Lease/Purchase Solor Debt Service - Payments (Lease Solor Debt Service - Pa	4		5110											The same of the sa	
Total Debt Service - Interest on Short-Term Debt \$100 0 Debt Service - Payments of Principal on Long-Term Debt \$200 0 Debt Service - Payments of Principal on Long-Term Debt \$200 0 Principal Retired) 0 0 Total Debt Service \$5000 0 0 PROVISION FOR CONTINGENCIES (FP&S.S.) \$600 0 0 0 11,562 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures 0 0 0 0 0 922	4		5150									E.			
DEBT SERVICES - INTEREST ON LONG-TERM DEBT 5200 0 Debt Service - Payments of Principal on Long-Term Debt 300 0 0 Principal Retired) 0 0 Total Debt Service 6000 0 0 PROVISION FOR CONTINGENCIES (FP&S.5) 6000 0 0 0 0 11,562 Excess (Deficiency) of Receiptz/Revenues Over Disbursements/Expenditures 0 0 0 0 0 922	4		2100								THE PERSON NAMED IN			1	The Part of the Part of
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase S000 Debt Service Payments of Principal and Long-Term Debt 15 (Lease/Purchase S000 Debt Service Debt Service S000 Debt S000	44		5200											A character of Action of the last	
Principal Retired 0 5000 0 0 0 0 0 0 0	<u></u>	Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase													,
Total Debt Service 5000 0 0 11,562 PROVISION FOR CONTINGENCIES (FP&S.) 6000 0 0 0 11,562 Total Disbursements/Expenditures 0 0 0 0 0 922 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures 922 922	44													1	
PROVISION FOR CONTINGENCIES (FP&S) 6000 0 0 0 11,562 Total Disbursements/Expenditures 0 0 0 0 0 922 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures 922 922	44		2000												
Total Disbursements/Expenditures Total Disbursements/Expenditures Dispussements/Expenditures Dispussements/Expenditures Dispussements/Expenditures	44	G PROVISION FOR CONTINGENCIES (FP&S)	0009												į
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	44					0		10,348	1,2					Section 2	
	4	1	42											37	- Table 1

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The District operates under the management of an elected board and provides educational services to students that reside within the boundaries of the District.

In accordance with the Codification of Governmental Accounting and Financial Reporting Standards, the basic financial statements include all funds, organizations, agencies, boards, commissions, and authorities for which the District is financially accountable. The District has also considered all other potential organizations for which the nature and significance of their relationships with the District are such that exclusion would cause the District's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a majority of an organization's governing body, and 1) the ability of the District to impose its will on that organization or 2) the potential for that organization to provide specific benefits to or impose specific financial burdens on the District. Based upon these criteria, the District is presented as a primary government and has no component units.

The District is a member of the Mid-State Special Education joint agreement which provides special education services for the member districts. The District pays annual assessments to the joint agreement. Separate financial statements for Mid-State Special Education can be obtained at 202 Prairie Street, Morrisonville, Illinois 62526.

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

Fund Financial Statements

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

The accounts of the District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, revenues received, and expenditures disbursed. The District maintains individual funds required by the State of Illinois. 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 fund types and account groups are used by the District:

Governmental Fund Types

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.

General Funds: The Educational Fund and the Operations and Maintenance Fund are the general operating funds of the District. They are used to account for all financial resources except those required to be accounted for in another fund. Special Education is included in the Educational Fund.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Special Revenue Funds: The Transportation Fund, the Illinois Municipal Retirement / Social Security Fund and the Tort Fund are used to account for cash received from specific sources (other than those accounted for in the Debt Services Fund, Capital Projects Funds, or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes.

Debt Services Fund: The Debt Services Fund is used to account for the accumulation of resources for and the payment of current portion of debt principal, interest, and related costs.

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

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

General Fixed Assets and General Long-Term Debt Account Groups

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

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

Measurement Focus and Basis of Accounting

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

Basis of accounting refers to when revenues received, and expenditures disbursed are recognized in the accounts 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 or permitted 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 bond principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

Budgets and Budgetary Accounting

The budget for all Governmental Fund Types and for the Working Cash Fund is prepared on the cash basis of accounting, which is the same basis of accounting that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, Paragraph 17-1 of the Illinois Compiled Statutes. The budget was passed on September 16, 2020 and was amended on June 29, 2021.

For each fund, total fund expenditures may not legally exceed the budgeted expenditures. 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 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 percent of the total of such fund as set forth in the budget.
- 6) The Board of Education may amend the budget by the same procedures required of its original adoption.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

General Fixed Assets

General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures disbursed in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group. Donated general fixed assets are stated at estimated fair market value as of the date of acquisition. The capitalization threshold for all assets is \$500. Depreciation accounting is not considered applicable, except to determine the per capita tuition charge. Depreciation calculated on the straight-line basis for the per capita tuition charge was \$163,683 for the year ended June 30, 2021.

Building and building improvements are depreciated using useful lives of 25 to 50 years. Site improvements and infrastructure are depreciated using useful lives of 20 years. Capitalized equipment is depreciated using useful lives of 3 to 10 years.

Inventories

Inventories consist of expendable supplies held for consumption. The District maintains records of supply inventories; however, the cost is recorded as an expenditure disbursed at the time the individual inventory items are purchased.

Use of Estimates

The preparation of financial statements in conformity with the cash basis of accounting requires the District to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues received and expenditures disbursed during the reporting period. Actual results could differ from these estimates.

Cash and Cash Equivalents

The District defines cash and cash equivalents as demand deposits (other than NOW accounts) with banks and other instruments with original maturities of three months or less.

Investments

Investments classified in the financial statements consist entirely of NOW accounts. Investments are carried at cost, which approximates fair value.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

By its nature as a local government unit, the District is subject to various federal, state, and local laws and contractual regulations. The District had no instances of noncompliance that are considered material to the financial statements.

The District had no material excess of expenditures/expenses over appropriations in individual funds for the fiscal year ended June 30, 2021.

The District had no deficit fund balances at June 30, 2021.

NOTE 3 - FUND BALANCE REPORTING

According to Government Accounting Standards, fund balances are to be classified into five major classifications; nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance and unassigned fund balance. The regulatory model, followed by the District, only reports reserved and unreserved fund balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. Due to the cash basis nature of the District all such items are expensed at the time of purchase, so there is nothing to report for this classification.

Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are by definition restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories:

Special Education Levy

Cash receipts and the related cash disbursements of this restricted levy are accounted for in the Educational Fund. Cumulative cash disbursements have exceeded cumulative cash receipts from this tax levy and there is no restriction of fund equity for future special education disbursements.

Leasing Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Cumulative cash disbursements have exceeded cumulative cash receipts from this tax levy and there is no restriction of fund equity for future leasing disbursements.

School Facility Occupation Tax

Cash receipts and the related cash disbursements of this restricted tax are accounted for in the Capital Projects Fund. Cumulative cash receipts exceeded cumulative cash disbursements from this tax by \$209,501, resulting in a restricted balance in the Capital Projects Fund. This amount is shown as reserved in the Capital Projects Fund.

State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance, Transportation, Municipal Retirement / Social Security, Tort, and Fire Prevention and Safety Funds. Cash disbursements exceeded cash receipts from state grants, resulting in no restricted balances.

Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational and Operations and Maintenance Funds. Cash disbursements exceeded cash receipts from federal grants, resulting in no restricted balances.

NOTE 3 - FUND BALANCE REPORTING (Continued)

Student Activity Funds

Cash receipts and the related cash disbursements of these restricted monies are accounted for in the Educational Fund. Cumulative cash receipts exceeded cumulative cash disbursements from these monies by \$53,128, resulting in a restricted balance in the Educational Fund. This amount is shown as reserved in the Educational Fund.

Social Security Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Municipal Retirement / Social Security Fund. Cumulative cash disbursements have exceeded cumulative cash receipts from this tax levy and there is no restriction of fund equity for future social security disbursements.

Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority (the 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.

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

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2021, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2021 amounted to \$139,492. This amount is shown as unreserved in the Educational Fund.

Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted or committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes. As of June 30, 2021, there is nothing to report for this classification.

Unassigned Fund Balance

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

Regulatory - Fund Balance Definitions

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

NOTE 3 - FUND BALANCE REPORTING (Continued)

Reconciliation of Fund Balance Reporting

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

	Ger	nerally A	ccept	ed Acco	unting Princip	les			Regula	tory Basis
Fund		Non- endable	Res	tricted	Committed	Assigned	Unassigned	State	ancial ements served	Financial Statements Unreserved
Educational	\$	_	\$	ъ.	\$139,492	\$ -	\$1,552,061	\$	-	\$ 1,691,553
Operations and		-		-	=	-	127,174		-	127,174
Maintenance										
Debt Services		-	4	7,062	-	-	-		lest.	47,062
Transportation		-	29	4,040	-	-	-		m	294,040
Municipal Retirement/		-	12	2,926		-	-			122,926
Social Security										
Capital Projects		-	26	1,278	-	-	-	20	9,501	51,777
Working Cash		-			-	-	361,839		-	361,839
Tort		l _m	2	7,399	=	_	-		H	27,399
Fire Prevention		~	3	6,912	-	H	-			36,912
and Safety										

Expenditures of Fund Balance

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

NOTE 4 - DEPOSITS AND INVESTMENTS

Permitted Investments

The District is allowed to invest excess funds as authorized by The School Code of Illinois.

Policies

The District adopted a formal investment of public funds policy in October 2004. According to the policy, the following guidelines should be used to meet the general investment objectives:

Safety of Principal – Every investment is made with safety as the primary overriding concern. Each investment transaction shall ensure that capital loss, whether from credit or market risk, is avoided.

Liquidity — The investment portfolio shall provide sufficient liquidity to pay District obligations as they become due. In this regard, the maturity and marketability of investments should be considered.

NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)

Rate of Return – The highest return on investments is sought, consistent with the preservation of principal and prudent investment principles.

Diversification – The investment portfolio is diversified as to materials and investments, as appropriate to the nature, purpose, and amount of funds.

Deposits

Custodial Credit Risk — Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be returned or the District will not be able to recover collateral securities in the possession of an outside party. The District's policy requires deposits to be 100% secured by collateral valued at market or par, whichever is lower, less the amount covered by the Federal Deposit Insurance Corporation (FDIC). As of June 30, 2021, all of the District's \$2,970,183 (\$2,646,192 in demand deposits {other than NOW accounts} and \$323,991 in NOW accounts) is insured or collateralized with securities held by the pledging financial institution in the name of the District.

Amount reported as cash and investments on the statement of assets and liabilities arising from cash transactions, by fund:

Educational Fund (Cash)	\$	1,638,425
Student Activity Fund (Cash)		53,128
Operations and Maintenance Fund (Cash)		127,174
Debt Services Fund (Cash)		47,062
Transportation Fund (Cash)		294,040
Municipal Retirement / Social Security Fund (Cash)		122,926
Capital Projects (Cash)		236,049
Capital Projects (Investments)		25,229
Working Cash Fund (Cash)		63,077
Working Cash Fund (Investments)		298,762
Tort Fund (Cash)		27,399
Fire Prevention and Safety Fund (Cash)		36,912
	-	
Total	\$	2,970,183

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment policy does not limit investment maturities.

Concentration of Credit Risk – Concentration of credit risk is the risk of loss attributed to the magnitude of the South Fork Community Unit School District No. 14's investment in a single issuer. To limit this risk, the District's investment policies state that the portfolio shall be maintained within limitations as set forth in Illinois Revised State Statutes and where applicable, further limited as stated in their investment policies.

Foreign Currency Risk – Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or deposit. The South Fork Community Unit School District No. 14 has no formal policy with regard to foreign currency risk. The District has no known foreign currency risks in either investments or deposits as of June 30, 2021.

NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)

Investments

GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, requires certain disclosures for certain investments. As of June 30, 2021, South Fork Community Unit School District No. 14 held no investments other than NOW accounts (disclosed above).

NOTE 5 - CHANGES IN GENERAL FIXED ASSETS

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
Non Depreciable:				
Land	\$ 28,500	\$ -	\$ -	\$ 28,500
Construction in progress	-	-	ů.	-
Depreciable:				
Buildings and building improvements	4,320,546	95,357	-	4,415,903
Site improvements and infrastructure	24,084	-	-	24,084
Capitalized equipment	928,616	48,995		977,611
Total General Fixed Assets	\$ 5,301,746	\$ 144,352	\$ -	\$ 5,446,098
Accumulated Depreciation	3,190,885			3,354,568
Book Value	\$ 2,110,861			\$ 2,091,530

NOTE 6 - COMMON BANK ACCOUNTS

Separate bank accounts are not maintained for all District funds. Certain funds maintain their noninvested 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.

Occasionally certain funds participating in the common bank account will incur overdrafts (deficits) in the account. The overdrafts result from expenditures which have been approved by the Board of Education.

NOTE 7 - PROPERTY TAXES

The District's property taxes are levied each year on all taxable real property located in the District on or before the last Tuesday in December. The Board of Education passed the 2019 levy on November 20, 2019. Property taxes attach as an enforceable lien on property as of January 1 and were payable in two installments in July and September 2020, for the 2019 levy. Property tax revenue is recognized when received in cash. The District received its payments of 2019 levied property taxes from the Christian County Treasurer between August and November 2020. Tax proceeds from the 2019 levy are reported as receipts from local sources in the June 30, 2021 financial statements.

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

	Maximum Rate	Actual 2020 Rate	Actual 2019 Rate	Actual 2018 Rate
Educational	4.0000	2.8335	2.7365	2.7685
Operations and Maintenance	0.7500	0.4755	0.4600	0.4801
Transportation	None	0.2960	0.2905	0.3033
Bond and Interest	None	0.7186	0.6972	0.7535
Municipal Retirement	None	0.1130	0.1109	0.1157
Social Security	None	0.1067	0.1047	0.1093
Tort Immunity	None	0.1887	0.1832	0.1912
Special Education	0.8000	0.0583	0.0572	0.0597
Leasing	0.1000	0.0200	0.0196	0.0204
Fire Prevention and Safety	0.1000	0.0534	0.0524	0.0547
Working Cash	0.0500	0.0265	0.0260	0.0272
Prior Year Adjustments	None	0.0015	0.0015	0.0015
Total		4.8917	4.7397	4.8851

NOTE 8 - RETIREMENT PLANS

Teachers' Retirement System of the State of Illinois

General information about the pension plan

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 nonannuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

TRS issues a publicly available financial report that can be obtained at 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.

NOTE 8 - RETIREMENT PLANS (Continued)

Benefits provided

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest 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 2.20 percent of final average salary up to a maximum of 75.00 percent with 34 years of service.

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

Essentially all Tier I retirees receive an annual 3.00 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier II annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier III hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2024. One program allows retiring Tier I members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier I and II members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs will begin in 2019 and will be 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 90.00 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2020, was 9.00 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 collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$1,201,819 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. Required contributions for the year ended June 30, 2021, were \$8,291. The District paid \$6,679 towards this obligation during the current fiscal year, resulting in an underpayment of \$1,612.

NOTE 8 - RETIREMENT PLANS (Continued)

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 \$78,892 were paid from federal and special trust funds that required employer contributions of \$8,213. The District paid \$6,981 towards this obligation during the current fiscal year, resulting in an underpayment of \$1,232.

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 6.00 percent if those salaries are used to calculate a retiree's final average salary. Additionally, beginning with the year ended June 30, 2020, employers will make a similar contribution for salary increases over 3.00 percent if members are not exempted by current collective bargaining agreements or contracts.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2021, the employer paid \$0 to TRS for employer contributions due on salary increases in excess of 6.00 percent, \$0 for salary increases in excess of 3.00 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

Pension expense

For the fiscal year ended June 30, 2021, the employer recognized TRS pension expense of \$118,049 on a cash basis under this plan.

Illinois Municipal Retirement Fund

General information about the pension plan

Plan description

The employer's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The employer plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multiple-employer public pension fund. A summary of IMRF's pension benefits is provided in the "benefits provided" section below. 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 (RSI). The report is available for download at www.imrf.org.

NOTE 8 - RETIREMENT PLANS (Continued)

Benefits provided

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

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2.00 percent for each year of service credit after 15 years to a maximum of 75.00 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3.00 percent of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2.00 percent for each year of service credit after 15 years to a maximum of 75.00 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of 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: 1) 3.00 percent of the original pension amount, or 2) half of the increase in the Consumer Price Index of the original pension amount.

Employees covered by benefit terms

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

Retirees and beneficiaries currently receiving benefits	24
Inactive plan members entitled to but not yet receiving benefits	18
Active plan members	<u>19</u>
Total	<u>61</u>

Contributions

As set by statute, the employer Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer's annual contribution rate for calendar year 2020 was 11.85 percent. For the fiscal year ended June 30, 2021, the employer contributed \$53,602 to the plan. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

NOTE 8 - RETIREMENT PLANS (Continued)

TRS and IMRF Aggregate Info

The aggregate employer recognized pension expense on a cash basis for the fiscal year ended June 30, 2021, was \$171,651.

Social Security

Employees not qualifying for coverage under the Illinois Teachers' Retirement System or the Illinois Municipal Retirement Fund are considered "non-participating employees." These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid \$33.140, the total required employer contribution for the current fiscal year.

NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS

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 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 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 THIS Fund.

The percentage of employer required contributions in the future will not exceed 105.00 percent of the percentage of salary actually required to be paid in the previous fiscal year.

On behalf contributions to the THIS Fund. The State of Illinois makes employer retiree health insurance contributions on behalf of the employer. State contributions are intended to match contributions to the THIS Fund from active members which were 1.24 percent of pay during the fiscal year ended June 30, 2021. State of Illinois contributions were \$17,727, 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 .92 percent during the fiscal year ended June 30, 2021. For the fiscal year ended June 30, 2021, the employer paid \$13,152 to the THIS Fund, which was 100 percent of the required contribution.

Further information on the THIS Fund. The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General at http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp. The current reports are listed under "Central Management Services" (http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp). Prior reports are available under "Healthcare and Family Services" (http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-sec-Fund.asp).

NOTE 10 - CHANGES IN GENERAL LONG-TERM DEBT

On January 30, 2020, the District issued General Obligation Refunding School Bonds in the amount of \$865,000 (associated with the refunding of the 2007 Building Bonds, the 2009 Limited Working Cash and Refunding Bonds, and the 2009 Unlimited Refunding Bonds) at interest rates of 1.70 percent to 3.00 percent. This obligation is paid for out of the Debt Services Fund. Interest paid on these bonds during the fiscal year ended June 30, 2021 was \$18,195.

On January 30, 2020, the District issued General Obligation Refunding School Bonds in the amount of \$265,000 (associated with the refunding of the 2007 Building Bonds, the 2009 Limited Working Cash and Refunding Bonds, and the 2009 Unlimited Refunding Bonds) at interest rates of 1.70 percent to 3.00 percent. This obligation is paid for out of the Debt Services Fund. Interest paid on these bonds during the fiscal year ended June 30, 2021 was \$5,465.

		Balance ly 1, 2020	Inc	crease	I	Decrease	Balance e 30, 2021
General Obligation Refunding School Bonds (2020A)	\$	865,000	\$	-	\$	(80,000)	\$ 785,000
General Obligation Refunding School Bonds (2020B)	_	265,000		~	-	(40,000)	 225,000
Totals	\$_	1,130,000	\$	746	\$	(120,000)	\$ 1,010,000

At June 30, 2021, the annual cash flow retirement requirements for long-term debt principal and interest were as follows:

	Fiscal Year Ending June 30,	Interest Rate	P	rincipal	I:	nterest	Total
General Obligation Refunding	2022	3.00%	\$	85,000	\$	15,720	\$ 100,720
School Bonds (2020A)	2023	3.00%		75,000		13,320	88,320
,	2024	3.00%		80,000		10,995	90,995
	2025	1.70%		80,000		9,115	89,115
	2026	1.70%		85,000		7,713	92,713
	2027-2029	1.70% - 1.90%		380,000		10,905	390,905
	Totals		_\$_	785,000	\$	67,768	\$ 852,768

NOTE 10 - CHANGES IN GENERAL LONG-TERM DEBT (Continued)

	Fiscal Year Ending June 30,	Interest Rate	P	rincipal	<u>I</u> ɪ	nterest		Total
General Obligation Refunding	2022	3.00%	\$	40,000	\$	4,254	\$	44,254
School Bonds (2020B)	2023	3.00%		40,000		3,065		43,065
,	2024	1.70%		40,000		2,125		42,125
	2025	1.70%		45,000		1,403		46,403
	2026	1.70%		45,000		638		45,638
	2027	1.70%		15,000		128		15,128
	Totals		\$	225,000	\$	11,613	\$:	236,613

At June 30, 2021, there was \$47,062 of current assets available in the Debt Services Fund for the retirement of bonded debt.

NOTE 11 - INTERFUND BALANCES AND TRANSFERS

At June 30, 2021, the District did not have any interfund balances.

The District did not have any interfund transfers during the fiscal year ended June 30, 2021.

NOTE 12 - SHORT-TERM DEBT

The District did not have any short-term debt activity during the current fiscal year.

NOTE 13 - LEGAL DEBT LIMIT

As of June 30, 2021, the District was subject to a legal debt limit of \$2,784,499. As of June 30, 2021, the District's total long-term debt outstanding was \$1,010,000.

NOTE 14 - JOINT AGREEMENT ASSESSMENTS

The District is a member of the Mid-State Special Education joint agreement which provides special education services for the member districts. The District pays annual assessments to the joint agreement. The District paid \$119,280 in assessments for the current fiscal year.

NOTE 15 - RISK MANAGEMENT

Significant losses are covered by commercial insurance for various risks of loss, such as property, liability, and worker's compensation. During the fiscal year ended June 30, 2021, there were no significant reductions in insurance coverage. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years.

The District is insured under a guaranteed cost plan for worker's compensation coverage. During the fiscal year ended June 30, 2021 there were no significant adjustments in premiums based on actual experience.

NOTE 16 - SELF-INSURANCE PLAN

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

NOTE 17 - CONTINGENCIES AND COMMITMENTS

Grant Programs

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 the audits will be insignificant to District operations.

Litigation

The District is a party to legal actions normally associated with School Districts, the aggregate effect of which, in management's and legal counsel's opinion, would not be material to the financial statements.

Contracts

The District has entered into a food service contract with Aramark Educational Services, LLC. The contract rates are dependent upon the number of meals served. For the fiscal year ending June 30, 2022, the District's rates will be approximately 3.1 percent higher than the previous fiscal year. The amount expended during the fiscal year ended June 30, 2021 was approximately \$132,494.

At June 30, 2021, the District was obligated for \$139,492 in unpaid teachers' contracts.

Coronavirus Disease 2019 (COVID-19)

The District's operations may be affected by the recent and ongoing outbreak of COVID-19 which was declared a pandemic by the World Health Organization in March 2020. The outbreak of COVID-19 has resulted in significant negative economic impact, including loss of income and wages, that threatens to undermine housing security and stability, and the overall financial stability and security for individuals, businesses and local governments throughout the nation including the State of Illinois. The ultimate disruption which may be caused by the outbreak is uncertain. The extent of the social and economic impact of COVID-19 to the nation, State of Illinois and the South Fork Community Unit School District at this time is unknown.

NOTE 18 - EVALUATION OF SUBSEQUENT EVENTS

The District has evaluated subsequent events through September 15, 2021, the date which the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14 SUPPLEMENTARY SCHEDULES FISCAL YEAR ENDED JUNE 30, 2021

	A	В	O	٥	Ш	_
7	SCHEDULE OF AD VALOREM TAX RECEIPTS		,			
	Description (Enter Whole Dollars)	Taxes Received 7-1-20 thru 6 30-21 (from 2019 Levy & Prior Levies) *	Taxes Received (from the 2020 Levy)	Taxes Received (from 2019 & Prior Levies)	Taxes Received (from 2019 Total Estimated Taxes (from Estimated Taxes Due (from & Prior Levies) the 2020 Levy)	Estimated Taxes Due (fro the 2020 Levy)
1 6		The second section of the second section is the second section of the second section of the second section sec		(Column B - C)		(Column E - C)
	Folicational	544,067		544,067	571,730	571,730
- 4	Operations & Maintenance	91,403		91,403	95,948	95,948
2	Debt Services **	138,539		138,539		144,986
	Transportation	57,733		57,733	59,732	59,732
. 00	Municipal Retirement	22,029		22,029	22,793	22,793
0.	Capital Improvements	0		0		
5	Working Cash	5,169		5,169		5,349
7	Tort Immunity	36,398		36,398	38,083	38,083
5	Fire Prevention & Safety	10,406		10,406	10,767	10,76
1 6	leasing lew	3,891		3,891	4,027	4,027
4	Special Education	11,358		11,358	/ 11,753	11,753
15	Area Vocational Construction	0		0		
16	Social Security/Medicare Only	20,801		20,801	21,521	21,521
17	Summer School	0		0		The first sales and the sales are the sales are
00	Other (Describe & Itemize)	0		0	311	311
19	Totals	941,794	0	941,794	987,000	987,000
27 28	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.	en when reporting on a ACCRUAL be	isis.			

t		2	,				9				
-	SCHEDULE OF SHORT-TERM DEBT										f
	Description (Enter Whole Dollars)	. 0	Outstanding Beginning July 1, 2020	Issued July 1, 2020 thru June 30, 2021	Retired July 1, 2020 thru June 30, 2021	Outstanding Ending June 30, 2021	WO MY NOW!				
T	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)	S (CPPRT)				0					
_	TAX ANTICIPATION WARRANTS (TAW)										
2 0	Educational Fund					0	****				
~	Operations & Maintenance Fund					0 0			e e		
00	Debt Services - Construction			A Decree of A Company of the Parkets	and the second second second second	0	15/84				
9 6						0					
=				A VILLE AND A STREET		0.0					
12	Municipal Retirement/Social Security Fund		**************************************),p*				
13	Fire Prevention & Safety Fund	1			The same of the sa						
4 4	Other - (Describe & Itemize)		0	0	0		Ç.m.				
	TOTAL PANS	57									
	IAX ANTICIPATION NOTES (TAN)		ľ			0					
- 07	Concentions & Maintenance Bund			the same of the sa		0					
0 0	Operation & Safety Fund					0					
2 2	Other - (Describe & Itemize)			The state of the s		0					
2 2	Total TANs		0	0	0	0					
_	TEACHERS/EMPLOYEES' ORDERS (T/EO)										
	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)	Funds)				0					
$\overline{}$	General State Ald/Evidence-Based Funding Anticipation Certificates										
	Total (All Funds)					0	***				
26	OTHER SHORT-TERM BORROWING	10									
27	Total Other Short-Term Borrowing (Describe & Itemize)			The state of the s							
29	SCHEDULE OF LONG-TERM DEBT		manufacture and the state of th	The state of the s			the state of the s				Amount to be Dressed as
	Mantification or Name of Issue	1 1176s	Amount of Original Issue	Type of Issue *	Outstanding	-	Any differences	July 1, 2020 thru	Outstanding Ending June 30, 2021		for Payment on Long-
8			000			June 30, 2021		June 30, 2021 80,000		785,000	737,9:
33	G.O. Refunding School Bonds 2020A G.O. Refunding School Bonds 2020B	01/30/20	265,000		31 265,000			40,000	000	225,000	225,000
85 34 33									Barana at the second se	0.00	
37										0 0	
38	The state of the s		the man of the second of the s			the state of the s			and a second of the second of	0	and the selection or seasons beginning against a last of
39										0	
4 1					and the same of th					0.0	The state of the s
42					The state of the s	The state of the s				0 0	the same and the s
2 4										0 0	
45					+		The same state of the same sta	And the second s		0	
47	The second secon					V	1	1		0 0	And and the same of the same o
84 64		The second second second	1,130,000		1,130,000	0	0	120,000		1,010,000	962,938
5	Each type of debt issued must be identified separately with the amount:			Truco o	7. Other						
22 22	Working Cash Fund Bonds Funding Bonds	4. Fire Prevent, Salety, or 5. Tort Judgment Bonds	4. Fire Prevent, Salety, Environmental and Energy bonds 5. Tort Judgment Bonds	Sy notice a	8. Other	, _{1,2}					
428	3. Refunding Bonds	6. Building Bonds									

	A B C D	ц	9	Ι	-	7	¥
,	₽					90	
- 0	Description (Enter Whole Dollars)	Account No	Tort Immunity a	Special Education	Area Vocational Construction	School Facility Occupation Taxes b	Driver Education
4 m	Cash Basis Fund Balance as of July 1, 2020		23,410			170,789	
4	RECEIPTS:	00 0011 03 04 05 05	900	11 358			
n o	Ad Vaiorem Taxes Received by District	10, 20, 40 01 30-1100, 80	53	and the same of th			
9 1	Earnings on investments	10-1970					. 895
α	School Facility Occupation Tax Proceeds	30 or 60-1983				161,228	
0	Driver Education	10 or 20-3370					.: 3,691
10	_	1	68,000				
-	Sale of Bonds	10, 20, 40 or 60-7200					
12	_		104,451	11,358	0	161,228	4,586
13	DISBURSEMENTS:						101
14	Instruction	10 or 50-1000		11,358			4,586
15	Facilities Acquisition & Construction Services	20 or 60-2530		/		122,516	. 13
16	Tort Immunity Services	80	100,462				
17							
18	Debt Services - Interest on Long-Term Debt	30-5200					
6	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
5	Dobt Saniras Other (Describe & Hemize)	30-5400					
2 2	┸					0	
1 8	1		•				
3 6	_		100,462	11,358	o	122,516	4,586
3 2			27.399	0	0		0
47 2		714					
3 8	1	730	27 399	0	0	0	0
٩į	Unreserved Cash Balance						
20	SCHEDULE OF TORT IMMUNITY EXPENDITURES."						
23							
8	Yes No	7,9-1037					
છ	If yes, list in the aggregate the following:	Total Claims Payments:	100,462				
32		Total Reserve Remaining:	27,399				
34	In the following categories, itemize the Tort Immunity expenditures in line 31	above. Enter total dollar amount for each category.					
35	úi						
36	Workers' Compensation Act and/or Workers' Occupational Disease Act		24,403	,			
37	Unemployment insurance Act		6,371				
38	Insurance (Regular or Self-Insurance)		55,489				
39	_		0				
4			0		-		
4	L		0				
42			0				
43			14,199				
44	Principal and Interest on Tort Bonds		0				
45	Other-Explain on Itemization 40 tab		0				
46	Total		0				
47	C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0		OK				
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.	ed in the Tort Immunity Fund (80)	during the year.				
20							

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

Print Date: 9/7/2021 03-011-0140-24_AFR21

ESTIMATED INDIRECT COST DATA

100	ATAC TTAC TOCATOLICA AND A STACE OF THE PROPERTY OF THE PROPER					
	ESTIMATED INDIRECT COST RATE DATA					
- 0 E 4	SECTION I Financial Data To Assist Indirect Cost Rate Determination ISource document for the computation of the Indirect Cost Rote is Jound in the "Expenditures" tob.)	es" tab.)				
a d L >	AL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district neerived 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.	nents/expenditure I specific federal g performing like du	is included within the follow ant programs in the same c ties in that function must b	ing functions charged directly apacity as those charged to al a included. Include any benefi	/ to and reimbursed from feder. Ind reimbursed from the same f its and/or purchased services p	al grant programs. ederal grant programs. aid on or to persons
$\overline{}$	Support Services - Direct Costs (1-2000) and (5-2000)					
	Direction of Business Support Services (1-2510) and (3-2510)					
0 0	Operation and Maintenance of Plant Services (1, 2, and 5-2540)					
P	Food Services (1-2560) Must be less than (P16, Col F.F. L55)	in a second of the second of t	Single And Pic	120,250		
7	Value of Commodities Received for Hiscal Year 2021 (Include the Value of commodivies was remined.)	ובנו מביבו נוווווווו אי	a onigie Addit is	10,621		p+*
12	Internal Services (1-2570) and (5-2570)		the same of the sa			
m -	Staff Services (1-2640) and (5-2640)					
1 2	SECTION II					a part of
	Estimated Indirect Cost Rate for Federal Programs					
	The same of the sa		Restricted Program	Program	Unrestricted Program	Ogram Disort Costs
200	netruction	1000	Indirect costs	1,800,429	וונמובר הספה	1,800,429
	Support Services:					10000
-10	Pupil	2100		20,514	THE REPORT OF THE PERSON OF TH	20.173
77 8	Instructional Staff	2300		291.724	marks or they was throng and the state of th	291,724
242	School Admin	2400		232,745		232,745
25	Business:				The same of the sa	
9	Direction of Business Spt. Srv.	2510	0	0	0	0 0
Z	Fiscal Services	2520	64,027	0	64,027	0
8	Oper. & Maint, Plant Services	2540		780,457	754,457	98 705
62	Pupil Transportation	2550		13.351		13.351
3 8	Food Services	0257	0	0	0	0
1.	Internal pervices					
	Direction of Central Spt. Srv.	2610		0		0
34	Plan, Rsrch, Dvip, Eval. Svv.	2620		0	the state of the s	0
35	Information Services	2630		0	The state of the s	0
36	Staff Services	2640	0	0 0	0	0.0
-	Data Processing Services	2660	0	0 0		
200	Other:	3000		0		0
	Contracts Paid in CY over the allowed amount for ICR calculation (from page 36)			(107,494)		(107,494)
41	Total		64,027	2,697,415	344,484	2,416,958
42		enet.	Restricted Rate		Unrestricted Rate	
43			Total Indirect Costs: Total Direct Costs:	64,027	Total Indirect Costs: Total Direct Costs:	2,416,958
<u> </u>				701.00	- 1A 3E%	-

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

												[
	A	В	O	٥	E	LL.	0	H	-	7	×	7
- 0	CARES, CRRSA, and ARP	pu		SCHEDULE - FY 2021	DOL		Y 202	1.	SCHEDULE	NSTRUCTION	SCHEDULE INSTRUCTIONS -FOLLOW/LINK BELOW:	< BELOWS
4 0	Please read schedule instructions	stru	ctions	befor	e com	before completing.		1	https:///ww	wisbe net/bo RP-Schedule-[nttps://www.isbe.net/bocuments/gantes-chttsA ARP-Schedule-Instructions.pdf	S-CRRSA-
4	Did the school districtjoint agreement receive/expend CARES CRRSA, or ARP Federal Stimulus Funds in FY21?	e/expends in FY2	d CARES,	×	Yes			No				
r.	If the answer to the above question is "YES", this schedule must be completed	is "YE	S", this s	chedule n	nust be co	mpleted.						
ဖ	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO TH	HEDULE	INTO THE AF	R. IF THE LIN	KS ARE BRO	KEN, THE AFF	WILL BE SE	NT BACK TO	E AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION	OR CORRE	CTION.	
_	Part 1: CARES, CRRSA, and ARP REV	ARI	P REVE	VENUE								
	Revenue Section A	ection A is in July 1, 2 irior year I	Section A is for revenue re on July 1, 2020 through Ju prior year FY20 AFR.	Section A is for revenue recognized in FY21 reported on the FY21 AFR for FY20 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports for expenditures reported in the prior year FY20 AFR.	L reported on the grant expendit	ie FY21 AFR for l ure reports for e	-Y20 EXPENDIT expenditures re	URES claimed ported in the				
0 0		-	(10)	(20)	(30)	(40)	(20)	(60)	(07)	(80)	(06)	Total
5 5	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capitai Projects	Working Cash	ToT	Fire Prevention & Safety	
12	Ш	4998									-17	0 0
13		4998										
4		4998									-	
r.	Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct. 4998 - not accounted for above (Describe on Itemization tab)	2000										0
16	Total Revenue Section A		0	0		0	0	0			0	0
1	Revenue Section B	Section B is claimed on AFR.	s for revenue re July 1, 2020 th	Section B is for revenue recognized in FY21 reported on the FY21 AFR and for FY21 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports and reported in the FY21 AFR.	I reported on th	ie FY21 AFR and expenditure rep	for FY21 EXPEI orts and report	NDITURES ed in the FY21				
12			(10)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)	Total
19 5	description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
2	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	107,732	16,052								123,784
22	- CARES Act -Nutrition Funding-(Insert FY21 recognized revenue from link below)	link in cell A22	3,486									3,486
1 8	https://www.isbe.net/.layouts/Download.aspx/SourceUrl=/Documents/C											
3 4		4958										0
25		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
	(Remaining) Other Federal Revenues in Revenue Act 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998	·									0
27			111 210	16.052		0	0	0			0	127,270
28	3 Total Revenue Section B		411,610	TOTAL		,	,					

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

٧	В	٥	Э	Ľ.	9	Ŧ	-	7	×	٦
Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue	or Revenue Aco	count 4998	- Total Rev	/enue			V		. 7	
29 Total Other Federal Revenue (Section A plus Section B) 31 Total Other Federal Revenue from Revenue Tab	4998 107,732 4998 107,732	16,052 16,052		0 0	0	0			0 0	123,784
╀	0	0		0	0	0			0 0	0 0
33 Error must be corrected before submitting to ISBE	ж	ΟĶ		OK	OK	OK	STATE OF THE	Indiana de la constante de la	No.	Section 1
Part 2: CARES, CRRSA, and ARP EX		PENDITURES	(ES							
Review of th	2021 FRIS Expen	ditures report	s may assist	in determi	ning the ex	penditures to	nse bel	w.		
37 Expenditure Section A:	THE REAL PROPERTY.									
38 39 ESSER I EXPENDITURES		(100) Salaries	(200) Employee	(300) Purchased	(400) Supplies & Materials	—Disbuksements— (500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
40 43 FUNCTION										
1. Ust the total expenditure	slow									
INSTRUC	1000	11,107	7,647	4,125	57,477	39,014				119,370
44 SUPPORT SERVICES Total Expenditures	2000				14,679	2,397			ON 6865	17,070
List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)	w (these									
Facilities Acquis	2530									0
	2540				14,679	2,397				17,076
49 FOOD SERVICES (Total)	2560									0
List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Eurctions 1000 & 2000 above).	(these e).									
TECHNOLO	1000			4,125	48,927	39,014				92,066
	2000			4						0
	Total Technology			4,125	48,927	39,014		0		95,066
<u></u>										
57 CARES ACT -Nutrition Funding EXPENDITHES		(100)	(200) Employee	(300) Purchased	(400) Supplies &	—DISBURSEMENTS— (500)	(600) Other	(700) Non-Capitalized	(800) Termination	(900) Total
58		Salaries	Benefits	Services	Materials			Equipment	Benefits	Expenditures
60 1. Ust the total expenditures for the Functions 1000 and 2000 below	elow									c
	1000			2 40,						3.486
62 SUPPORT SERVICES Total Expenditures	2000		A SAME OF THE PARTY OF THE PART	004/6	Manager Schiller	SC Inches de la Company Company Par			教養学を	
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these	ow (these									
Facilities Acqui	2530									0
66 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540			100						3.486
67 FOOD SERVICES (Total)	2560			9,400						

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

Page 30

		-	(c	ш	ш	c	I	-	7	×	7
ä	¥	0)		CONTRACTOR OF THE PROPERTY OF		MODERAGE		100			当人は三年大阪
8 8	List the technology expenses in Functions: 2000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	(these e).										
2 2		1000										0 0
2	In Function Zidou) TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total				0	0	0		0		0
73								DISBIDOCEMENTS				
75 2	ESSER II EXPENDITURES			(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
7	100											
78	1. List the total expenditures for the Functions 1000 and 2000 below	relow										200
79	INSTRU	1000		17,218	4,441	360	131					22,150
8	SUPPORT SERVICES Total Expenditures	2000		8								0
	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these	ow (these										
82												0
83		2530					7					131
84	4 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540					151					
85	5 FOOD SERVICES (Total)	2560	- State of the			Section 20 and 1	No.	Maria Control of the	Control of the last	下 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
8 8	List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	(these re).										
88	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included In Function 1000)	1000										0
88		2000										0
6		Total Technology				0	0	0		0		0
9	_											
8 8				(100)	(200) Employee	(300) Purchased	(400) Supplies &	——DISBURSEMENTS— (500) Capital Outlav	(600) Other	(700) Non-Capitalized	(800) Termination	(900) Total
8				Salaites	Benefits	Services	Materials	Company of the same		Equipment	Benefits	Expenditures
8 8	5 - 114 the total avocand bross for the Finctions 1000 and 2000 below	velow										
6	MCTBI	1000										0
88		2000										0
ķ š	2. Let the specific expenditures in Functions: 2530, 2540, & 2560 below (these	low (these										
3 3	1	2530										0
107	1071 Facilities Acquisition and Construction Services (10xal) (02) OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
103	33 FOOD SERVICES (Total)	2560	THE SHOWEN									0
10,	List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	r (these ve).										
2												

49

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

4	В	O	Ω	Ш	u.	9	H	=-1	ŗ	¥	
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included In Function 2000) TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included In Function 2000) TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)	1000 2000 Total					0	0		٥		0 0 0
100	10w 1000 2000		(100) Salaries	0) (200) Employee les Benefits	(300) te Purchased s Services	(400) cd Supplies & s Materials	——DISBURSEMENTS (500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures 0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these region of the expenditures are also included in Function 2000 above) 119 Facilities Acquisition and Construction Services (Total) 120 pereation & MainTeNanice of PLANT SERVICES (Total) 2540 121 POOD SERVICES (Total) 2550	2530 2540 2560										0 0 0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included 2017 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included 2017 In Function 2000) TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Technology) For EQUIPMENT (Total TECHNOLOGY included in all Expenditure Technology)	1000 2000 Total Technology				0	0	0		0		
128 Expenditure Section F: 128 TOTAL EXPENDITURES (from all 130 CARES, CRRSA, & ARP funds) 131 FUNCTION 132 INSTRUCTION 134 SUPPORT SERVICES 135 INSTRUCTION 136 SUPPORT SERVICES 137 TOTAL EXPENDITURES	1000		(100) Salaries 28,325 0	(100) (200) alaries Employee Benefits 25 12,088	(300) ee Purchased s Services 4,485	(400) ed Supplies & Supplies & Materials 57,608	——DISBURSEMENTS (\$50) Capital Outlay 39,014 2,397	(600) Other	(700) Non-Capitalized Equipment 0	(800) Termination Benefits	(900) Total Expenditures 141,520 20,562
Expenditure Section G: TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds) TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Technology		(100) Salaries	(100) (200) alaries Employee Benefits	(300) ee Purchased is Services	(400) ed Supplies & is Materials	—DISBURSEMENTS (500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment 0	(800) Termination Benefits	(900) Total Expenditures

i							,		-		2	
L	A	В	ပ		Ш	L.	IJ	Ľ		7	۷.	1
7	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION	AND DEPR	ECIATION									
-	Description of Assets (Enter Whole Dollars)	Acct#	Cost Beginning July 1, 2020	Add: Additions July 1, 2020 thru June 30, 2021	Less: Deletions July 1, 2020 thru June 30, 2021	Cost Ending June 30, 2021	Life In Years	Accumlated Depreciation Beginning July 1, 2020	Add: Depreciation Allowable July 1, 2020 thru June 30, 2021	Less: Depreciation Deletions July 1, 2020 thru June 30, 2021	Accumulated Depreciation Ending June 30, 2021	Ending Balance Undepreciated June 30, 2021
N	Works of Art & Historical Treasures	210				0					0	0
4		220										
ß	Non-Depreciable Land	221	28,500			28,500						28,500
ဖ	\vdash	222				0	20				0	0
_	m	230										
ω	7	231	4,320,546	758'36		4,415,903	20	2,457,715	102,336		2,560,051	1,855,852
ത		232				0	22				0	0
10	Improvements Other than Buildings (Infrastructure)	240	24,084	,		24,084	20	24,084			24,084	0
7	11 Capitalized Equipment	250										
72	10 Yr Schedule	251	277,180			277,180	8	220,468	8,490		228,958	48,777
13	5 Yr Schedule	252	645,455	46,598		692,053	20	482,637	52,125		534,762	157,291
4	3 Yr Schedule	253	5,981	2,397		8,378	m	5,981	732		6,713	1,665
15	15 Construction in Progress	260				0	ı					0
16	Total Capital Assets	200	5,301,746	144,352	0	5,446,098		3,190,885	163,683	0	3,354,568	2,091,530
17	Non-Capitalized Equipment	700				0	8		0			
7	Allowable Degraciation								163,683			

- 1	Λ	8	С	D	I E	E	F
1	Α			P)/PER CAPITA TUITION CHARGE (PCTC) COMPUT			
1		ESTIMATED OPERATING EXPENSE		is completed for school districts only.	,		
╬		Sheet Deut	This scitedure	ACCOUNT NO - TITLE		A	mount
1	Fund	Sheet, Row					
-			0	PERATING EXPENSE PER PUPIL			
	EXPENDITURES:	Expenditures 16-24, L116		Total Expenditures		\$	2,783,11
ď	0&M	Expenditures 16-24, L155		Total Expenditures			104,30
1		Expenditures 16-24, L178 Expenditures 16-24, L214		Total Expenditures Total Expenditures			88,46
	r vr/ss	Expenditures 16-24, L299		Total Expenditures			111,04
h	ORT	Expenditures 16-24, L429		Total Expenditures	Tabel Programiliance	ė	100,46 3,331,55
] 					Total Expenditures	7	3,331,33
4	ESS RECEIPTS/REVENUES OR DISI	BURSEMENTS/EXPENDITURES NOT APPLICAB					
	TR TR	Revenues 10-15, L43, Col F Revenues 10-15, L47, Col F	1412 1421	Regular - Transp Fees from Other Districts (in State) Summer Sch - Transp, Fees from Pupils or Parents (in State)		\$	
	rr.	Revenues10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (in State)			
	rr.	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (in State)			(
	rr	Revenues 10-15, L50 Col F	1424 1432	Summer Sch - Transp. Fees from Other Sources (Out of State) CTE - Transp Fees from Other Districts (In State)			
	rr rr	Revenues 10-15, L52, Col F Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (in State)			
h	TR	Revenues 10-15, L59, Cal F	1451	Adult - Transp Fees from Pupils or Parents (In State)			
	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		*	
	TR TR	Revenues 10-15, L61, Col F Revenues 10-15, L62, Col F	1453 1454	Adult - Transp Fees from Other Sources (in State) Adult - Transp Fees from Other Sources (Out of State)			
	TR O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)			
1	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)			
	O&M-TR	Revenues 10-15, L213, Col D,F	4600 4605	Fed - Spec Education - Preschool Flow-Through Fed - Spec Education - Preschool Discretionary			
	O&M-TR O&M	Revenues 10-15, L214, Col D,F Revenues 10-15, L224, Col D	4810	Federal - Adult Education			
١	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs			86,44
	ED	Expenditures 16-24, L9, Col K - (G+I)	1225 1275	Special Education Programs Pre-K Remedial and Supplemental Programs Pre-K		-	
	ED EO	Expenditures 16-24, L11, Col K - (G+I) Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs			
1	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs			21,40
	ED	Expenditures 16-24, L20, Col K	1910 1911	Pre-K Programs - Private Tultion Regular K-12 Programs - Private Tultion			
	ED ED	Expenditures 16-24, L21, Col K Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition			89,05
	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition			
	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tultion		-	
	EO EO	Expenditures 16-24, L25, Col K Expenditures 16-24, L26, Col K	1915 1916	Remedial/Supplemental Programs Pre-K - Private Tuition Adult/Continuing Education Programs - Private Tuition			
	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition			
1	ED	Expenditures 16-24, L28, Cal K	1918	Interscholastic Programs - Private Tuition			
	ED ED	Expenditures 16-24, L29, Col K Expenditures 16-24, L30, Col K	1919 1920	Summer School Programs - Private Tultion Gifted Programs - Private Tultion		_	
1	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition			
1	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tultion			
	ED	Expenditures 16-24, L77, Col K - (G+I) Expenditures 16-24, L104, Col K	3000 4000	Community Services Total Payments to Other Govt Units			156,7
	ED ED	Expenditures 16-24, L116, Col G	-	Capital Outlay			39,0:
	ED	Expenditures 16-24, L116, Col I		Non-Capitalized Equipment			
	0&M	Expenditures 16-24, L134, Col K - (G+I)	3000 4000	Community Services Total Payments to Other Govt Units			
	M&O M&O	Expenditures 16-24, L143, Col K Expenditures 16-24, L155, Col G	-	Capital Outlay			2,35
	O&M	Expenditures 16-24, L155, Coi I		Non-Capitalized Equipment		_	
	OS	Expenditures 16-24, L164, Col K	4000 5300	Payments to Other Dist & Govt Units Debt Service - Payments of Principal on Long-Term Debt			120,0
	OS TR	Expenditures 16-24, L174, Col K Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services			
	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units			
	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt Capital Outlay			
_	TR TR	Expenditures 16-24, L214, Cal G Expenditures 16-24, L214, Cal I		Non-Capitalized Equipment			
	MR/SS	Expenditures 16-24, L220, Col K	1125	· Pre-K Programs			4,6
Ī	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K			
	MR/SS MR/SS	Expenditures 16-24, L224, Col K Expenditures 16-24, L225, Col K	1275 1300	Remedial and Supplemental Programs - Pre-K Adult/Continuing Education Programs			
	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs			2
	MR/SS	Expenditures 16-24, L284, Col K	3000	Community Services			
	MR/SS Tort	Expenditures 16-24, L289, Col K Expenditures 16-24, L325, Col K - (G+I)	4000 1125	Total Payments to Other Govt Units Pre-K Programs			
	Tort	Expenditures 16-24, L327, Col K - (G+I)	1225	Special Education Programs Pre-K			
	Tort	Expenditures 16-24, L329, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K			
	Tort Tort	Expenditures 16-24, L330, Col K - (G+i) Expenditures 16-24, L333, Col K - (G+i)	1300 1600	Adult/Continuing Education Programs Summer School Programs		-	
	Tart	Expenditures 16-24, L338, Col K	1910	Pre-K Programs - Private Tultion			
)	Tort	Expenditures 16-24, L339, Col K	1911				
		Expenditures 16-24, L340, Col K Expenditures 16-24, L341, Col K	1912 1913				
		Expenditures 16-24, L342, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tultion			
ŀ	Tort	Expenditures 16-24, L343, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition			
	Tort	Expenditures 16-24, L344, Col K	1916 1917				
	Tort Tort	Expenditures 16-24, L345, Col K Expenditures 16-24, L346, Col K	1917			- 1 1	
3	Tort	Expenditures 16-24, L347, Col K	1919	Summer School Programs - Private Tuition			
9	Tort	Expenditures 16-24, L348, Col X	1920				
	Tort Tort	Expenditures 16-24, L349, Col K Expenditures 16-24, L350, Col K	1921				
2		Expenditures 16-24, L394, Col K - (G+I)	3000	Community Services			
3	Tort	Expenditures 16-24, L421, Col K	4000	Total Payments to Other Govt Units			
4		Expenditures 16-24, L429, Col G Expenditures 16-24, L429, Col I	4	Capital Outlay Non-Capitalized Equipment			
5 6		Expellenties 20-24, 1429, COIT		Total Deductions for OEPP Co	omputation (Sum of Lines 18 - 95)		520,1
	7				gular K-12 (Line 14 minus Line 96)		2,811,5
78				verage Daily Attendance - Student Information System (SIS) in			251

\Box	Α	В	C	D	E F
7		ESTIMATED OPERATING EXPENSE	PER PUPIL (OEF	P)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)	
Н				is completed for school districts only.	
]			This self-court		
7	<u>Fund</u>	Sheet, Row		ACCOUNT NO - TITLE	Amount
1			}	PER CAPITA TUITION CHARGE	
=					
)3)4	LESS OFFSETTING RECEIPTS/REV	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (in State)	Ś
3		Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (in State)	T
16		Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	
07		Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	
08		Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (in State)	
9		Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)	
10		Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)	
11	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)	
2		Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (in State)	
13		Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)	
14		Revenues 10-15, 175, Col C	1600	Total Food Service	2,
	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)	5,
16		Revenues 10-15, L86, Col C	1811 1819	Rentals - Regular Textbooks Rentals - Other (Describe & Itemize)	
17 18		Revenues 10-15, L89, Col C Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks	
19		Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)	
20		Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)	
	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals	
	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts	
	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts	14
24		Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)	3
25	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education	30
	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education	
	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed	
28		Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast	1
	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative	3
	ED-O&M	Revenues 10-15, L150,Col C,D	3370	Driver Education Total Transportation	50
	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 3610	Learning Improvement - Change Grants	30
	ED CONTROLLO	Revenues 10-15, L158, Col C	3660	Scientific Literacy	
	ED-O&M-TR-MR/SS ED-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education	
	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant	
	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant	
	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant	
	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success	
	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools	
	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects '	
41	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources	
42	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)	
43	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	F	Total Restricted Grants-In-Ald Received Directly from Federal Govt	
44	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V	18
	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service	162
	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I	105
	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV	99
	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	
	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	
	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G Revenues 10-15, L218, Col C,D,F,G	4630 4699	Fed - Spec Education - IDEA - Oiscretionary Fed - Spec Education - IDEA - Other (Describe & Itemize)	
-	ED-O&M-TR-MR/SS ED-O&M-MR/SS	Revenues 10-15, L218, Col C,D,F,G Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins	
	ED-O&M-MK/SS ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments	
	ED ED	Revenues 10-15, L255, Col C	4901	Race to the Top	
	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L256, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant	
	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	
	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	
	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920	McKinney Education for Homeless Children	
	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title ii - Eisenhower Professional Development Formula	
84	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932	Title II - Teacher Quality	
	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960	Federal Charter Schools	
	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981	State Assessment Grants	
	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Coi C,D,F,G	4982	Grant for State Assessments and Related Activities	
	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991	Medicald Matching Funds - Administrative Outreach Medicald Matching Funds - Fee-for-Service Program	
	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992 4998	Medicald Matching Funds - ree-10r-service Program Other Restricted Revenue from Federal Sources (Describe & Itemize)	12:
	Federal Stimulus Revenue	Revenues 10-15, L267, Col C,D,F,G CARES CRRSA ARP Schedule	4330	Adjusting for FY20 revenue received in FY21 for FY20 Expenses	
	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **	***************************************
	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **	
5	1				na é
95				Total Deductions for PCTC Computation Line 104 through Line 19	
96				Net Operating Expense for Tuition Computation (Line 97 minus Line 19	
97				Total Depreciation Allowance (from page 32, Line 18, Col Total Allowance for PCTC Computation (Line 196 plus Line 19	
98		3.	send and		
199		9	MONTH AUA from Av	erage Daily Attendance - Student Information System (5IS) in IWAS-preliminary ADA 2020-20: Total Estimated PCTC (Line 198 divided by Line 19	
200				Total Estimated PCTC (Line 198 divided by Line 19	J 7 9,2
201		and the second s	The Buel	to will be releviated by ICCC. The O month and Material and the state and to store	he final amount And
02				ts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT t	nė ilius a-moutu Vny
03		r Calculations, select FY 2021 Student Populati			
04		the section of the se	Contally of	olumn E for the English Learner Contribution for the selected school district.	

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14 OTHER SCHEDULES AND ITEMIZATIONS FISCAL YEAR ENDED JUNE 30, 2021

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

- 1. Page 11, Account 1993, Educational Fund \$3,500 represents miscellaneous fees.
- 2. Page 11, Account 1999, Educational Fund \$23,147 represents miscellaneous revenues, refunds, and reimbursements.
- 3. Page 15, Account 4998, Educational and Operations and Maintenance Fund \$107,732 and \$16,052 represents federal emergency COVID funding (ESSER I in the amount of \$85,852 and ESSER 1 Digital Equity in the amount of \$37,932).
- 4. Page 19, Account 5400, Other Objects \$500 represents bond agent fees.
- 5. Page 25, Other \$311 represents prior year adjustments.

South Fork CUSD No. 14 03-011-0140-24

Note - the page numbers referred to above correlate to the page numbering system that ISBE utilizes on their AFR, located at the top left or top right hand corner of each AFR page.

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- 2 GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be
- 3 Equals Line 8 minus Line 17
- 4 May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- ⁵ Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- 6 Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- 7 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- 8 Educational Fund (10) Computer Technology only.
- 9 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 10 Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- 11 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).
- 12 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
 - Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

PART A - FINDINGS

AUDITOR'S QUESTIONNAIRE

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

	1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested	
,	statements pursuant to the Illinois Government Ethics Act. [5 ILCS 420/4A-101]	
	2. One or more custodians of funds failed to comply with the bonding requirements pursuant to Illinois School Code [105 ILCS 5/8-2;10-20.19;19-6].	
	3. One or more contracts were executed or purchases made contrary to the provisions of the Illinois School Code [105 ILCS 5/10-20.21].	
	4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.].	
	5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.	
	6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.	
	7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.	
	 Corporate Personal Property Replacement Tax monles were deposited and/or used without first satisfying the lien imposed pursuant to the Illinois State Revenue Sharing Act [30 ILCS 115/12]. 	
	 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]. 	
1	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].	
L	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 E	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	
Lannage	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	
prince	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	
L. Marine	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.	
x	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: 11/1/1996 (Ex: 00/00/0000)	
X	22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting,	
	please check and explain the reason(s) in the box below.	
Infor	mation related to findings can be found in the Government Auditing Standards report located on pages 4 and 5.	
Ĭ		

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

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

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

24. Enter the date that the district used to accrue mandated categorical paymen	ente
---	------

	44 /44 TO 41 TO 45 TO 45 TO 45 TO 45 TO 45	-
Date	e:	

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

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

 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.

Con	nments Applicable to the Auditor's Questionnaire:	···
ļ L	·	
1		-,

LMHN, 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.

MSU STO

9/15/2021 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

Pac	e3A B C D E F G H I J K L Pag¢™
	FINANCIAL PROFILE INFORMATION
2	
3	Required to be completed for School Districts only.
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)
6	generation and resemble and the state of the
7 8	Tax Year 2020 Equalized Assessed Valuation (EAV): 20,177,532
	Operations & Transportation Combined Total Working Cash
10	Maintenance Rate(s): 0.028335 + 0.004755 + 0.002960 = 0.036050 0.000265
11	Nate(s): Violation and violati
12	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above.
13	If the tax rate is zero, enter "0".
14	B. Results of Operations *
	Disbursements/ Excess/ (Deficiency) Fund Balance
16 17	Expenditures 3,333,377 2,975,889 357,488 2,421,478
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance,
19 20	Transportation and Working Cash Funds.
21	C. Short-Term Debt **
22	CPPRT Notes TAWS TANS TO/EMP. Orders EBF/GSA Certificates
23	0 + 0 + 0 + 0 +
24 25	Other Total O = O
26	** The numbers shown are the sum of entries on page 26.
29	D. Long-Term Debt
30 31	Check the applicable box for long-term debt allowance by type of district.
32	a. 6.9% for elementary and high school districts, 2,784,499
33 34	x b. 13.8% for unit districts.
35	Long-Term Debt Outstanding:
37	c. Long-Term Debt (Principal only) Acct
38	Outstanding:
41	E. Material Impact on Financial Position
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.
43	Attach sheets as needed explaining each item checked.
45 46	Pending Litigation Material Decrease in EAV
47	
48	Adverse Arbitration Ruling
49	
50 51	
52	Other Ongoing Concerns (Describe & Itemize)
54	Comments:
55	- Industrial and the state of t
56	
57 58	
59	
61	
62	

-														_						_				_		_
Page 4	RQ R																					*				
Δ.				4	0.35	1.40		4	0	0.35		1.40	4	0.10	0.40	4	0.10	0.40	m	0.10	0.30	3.90	NOIL			
	0																						RECOGNITION		al score	
	z																					ä			ial Profile ents, Fina	
	Σ			Score	Weight	Value		Score	ment	Weight		Value	Score	Weight	Value	Score	Weight	Value	Score	Weight	Value	e Score	ignatio		e Financi cal payme	
					>			0,	Adjustment	>			0,	>		•	>			_		Total Profile Score:	ile Des		ded on th	
				Ratio	0.726			Ratio	0.893			0	Days	292.93		Percent	100.00		Percent	63.72		Tota	Estimated 2022 Financial Profile Designation:		Total Profile Score may change based on data provided on the Financial Profile information, page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.	
	×				J									53		Pe	7		Pe				Financ		sed on da	
	Ξ	E	181																				d 2022		nange ba by the tin	
					2,421,478.00	3,333,377.00	0.00		2,975,889.00	3,333,377.00	0.00			2,421,478.00	8,266.36		0.00	618,290.02		1,010,000.00	2,784,499.42		timate		Total Profile Score may ch Information, page 3 and b Will be calculated by ISBE.	. 1
	エ	ofile)		Total	2,42	3,33		Total	2,97	3,33			Total	2,42		Total		19	Total	1,01	2,78		ន		rofile Sco ation, pag calculate	
		ESTIMATED FINANCIAL PROFILE SUMIMARY to the following website for reference to the Financial Profile) https://www.isbe.net/Pages/School-District-Financial-Profile.aspx																		×					Total Pr Informa	
	9	UMM, he Fina																							*	
		FILE Sice to the cict-finan			tive)													ates								
		ESTIMATED FINANCIAL PROFILE SUMIMARY the following website for reference to the Financial Phttps://www.isbe.net/Pages/School-District-Financial-Profile.aspx			Funds 10, 20, 40, 70 + (50 & 80 If negative)										098			(.85 x EAV) x Sum of Combined Tax Rates								
	ட	VANCI/ ite for Pages/Scl			+ (50 & 8	70,				Ď,	0			0	ided by 3			f Combin								
		ED FIN g webs			0, 40, 70	0, 40, & 7	s 10 & 2(0 & 40	0,40 &7	s 10 & 20			0 40 & 7	o, 40 div		0 & 40	x Sum o								
	П	TIMAT ollowin //www.ii			10, 2 Jds	Funds 10, 20, 40, & 70,	Minus Funds 10 & 20		Funds 10, 20 & 40	Funds 10, 20, 40 & 70,	Minus Funds 10 & 20			Funds 10, 20 40 & 70	Funds 10, 20, 40 divided by 360		Funds 10, 20 & 40	5 x EAV)								
	凹	ES to the f			Fu	Z	Ξ		F	F	Ξ			F	显		Fu	8.								
	$\ \ $	(60)																								
							6				-			15)	1											
							Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)				Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)			D5, F5 &		ă	ò									
					[81]		cell C54		17 117	(8)	Cell C54			14 & C5.	17 8 117	mainin	k F11)									
			South Fork CUSD No. 14 03-011-0140-24 Christian		31. F81 &	8, F8 & 18	nds (P8,	d C:D73)	710 71	8. F8. &	unds (PB,	d C:D73)		4. D4. F4	17, D17,	d min	ell F6-7	7 and 110	naining	•	~					
			South Fork CUSI 03-011-0140-24 Christian	;	S C81. D8	cell C8, D	Other Fu	::D69 and	7 Cell C	, Sell C8. D	Other Fi	::D69 an		5. Cell C	7, Cell C	ive May	d (P26, C	P3, Cell J	rein Rer	Pall Hagi	Cell H32					
			South Fo 03-011-0 Christian	2400	(P8. Cell	Jes (P7, C	edged to	C:D65, C	diturac (P	ines (P7. C	edged to	, CD65, C		ments (F	ditures (F	- Carro	Rorrowe	x Rates (eht Ma	ng (D2 C	wed (P3,					
	П				Ralance	t Revenu	Debt Pl	(Excluding C:DS7, C:D61, C:D65, C:D69 and C:D73)	+ Evnen	Reven	Debt Pl	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) ssible Adjustment:	-pur	& Invest	t Expend	Torm	Variants	bined Ta	Term D	hitetand	Debt Allo					
	O		Name Code: Name		lance to	of Direc	Operating	ing C:D5	of Direc	of Direct	Operating	ing C:D5 Adjustme	J cc 42	on on the	n of Direc	4000	ination V	% x Com	-Suo I de	Dobt C	g-Term [
			District Name: District Code: County Name:		Fund Balance to Revenue Katlo: Total Sum of Fund Balance (PB. Cells C81, D81, F81 & [81]	Total Sum of Direct Revenues (P7, Cell C3, D8, F8 & 18)	Less; ((Excluding C:D57, C:D61, C:D65, C:	Experior Lore Severage nations:	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & [8]	Less: ((Excluding C:D57, C: Possible Adjustment:	David Cash on Uand	Days Lasti bit nation. Total Stim of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & 117)	A Bowning Mayimum Bowning	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	percent of long-Term Debt Margin Remaining:	Land Torm Dakt Outstanding (D3 Cell H38)	Long-Term Debt October (P3, Cell H32) Total Long-Term Debt Allowed (P3, Cell H32)		•			
Page 4	A B				i	_		ŗ					c				, ,		'n	;						
Pac		- N 6 4 m	0 0 8 0	2,7	1,5	13	4	15	10	ζ,	0	27 53	73 6	24	25	26	280	23 22	2 5	CC	33 8	¥ %	38 5	S 85	39	42

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14 SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS ACTIVITY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	alance 1, 2020	R	eceipts	Disb	ursements		alance 30, 2021_
ASSETS							
Cash	\$ 56,346	\$	23,278	\$	26,496	\$	53,128
LIABILITIES							
Amounts Due to Organizations:							
Class of 2023	\$ 101	\$	H	\$	-	\$	101
Class of 2022	1,316		2,361		-		3,677
Class of 2021	3,938		200		284		3,854
Class of 2020	1,443		-		1,443		-
After Prom	1,741				-		1,741
Yearbook	10,507		4,349		6,499		8,357
Cheerleaders	1,002		528		1,393		137
Student Council	334		1,648		200		1,782
Boys Basketball	762		-		<u> </u>		762
Angel Tree	1,701		50				1,751
Football	4,180		6,850		8,856		2,174
Library Club	43		-		-		43
National Honor Society	261		100		142		219
JH Student Council	1,277		3,645		1,986		2,936
JH Cheerleaders	1,026		605		1,001		630
Technology	584		_		-		584
Scholarship	15,183		H		1,000		14,183
Robotics			878		286		592
JH Boys Basketball	5,306		-		850		4,456
Girls Basketball	-		-		-		ы
JH Girls Basketball	2,799		1,102		1,503		2,398
HS PBIS	53		962		962		53
Music	1,105		-		-		1,105
Art	708		-				708
TOTAL JH/SH SCHOOL	\$ 55,370	\$	23,278	\$	26,405	\$	52,243
ES PBIS	\$ 976	\$	-	\$	91	\$	885
Elementary Account			-				-
TOTAL ELEMENTARY SCHOOL	\$ 976	\$		\$	91	\$	885
			22 270		26,496	\$	52 120
TOTAL LIABILITIES	\$ 56,346	\$	23,278	\$	20,490	Φ	53,128

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 Di	School District Name: RCDT Number:	South Fork CUSE 03-011-0140-24	South Fork CUSD No. 14 03-011-0140-24	A TOTAL CONTRACTOR CON
		Actua	Actual Expenditures, Fiscal Year 2021	Fiscal Year 2	021	Bud	Budgeted Expenditures, Fiscal Year 2022	ures, Fiscal Ye	ar 2022
		(10)	(20)	(80)		(10)	(20)	(80)	Married and Administration of Control of Con
Description	Funct.	Educational Fund	Operations & Maintenance Fund	Tort Fund *	Total	Educational Fund	Operations & Maintenance Tort Fund Fund	Tort Fund	Total
1. Executive Administration Services	2320	162,851		0	162,851	166,420		Topic Comp. attention in a personal substitute in the same of	166,420
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	0		0	0			The section of the se	0
4. Direction of Business Support Services	2510	0	0	0	0	Market and an artist a mathematic formation			0
	2570	0		0	0	3,600		Maria Caralle Commission Commissi	3,600
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.	by state law				0			and the second s	O
8. Totals		162,851	0	0	162,851	170,020	0	0	170,020
9. Percent Increase (Decrease) for FY2022 (Budgeted) over FY2021 (Actual)	1 (Actual)								4%

CERTIFICATION

61

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

September 15, 2021	Date	217-237-4333 x222	Contact Telephone Number
12/ck	Signature of Superintendent	Chris Clark	Contact Name (for questions)

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.

School Business Services Department

Illinois State Board of Education

Current Year Payment on Contracts For Indirect Cost Rate Computation

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. 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.

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

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

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

Indirect Cost Plan (double click to view)

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

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 Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D). (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 (mux be less than or class it as mount resported in the ARIY: "Expenditures 15:22" tab) (Column D)		Contract Amount Applied Contract Amount deducted to the Indirect Cost Rate From the Indirect Cost Rate Base (Column F)
Enter as shown here: FD-Instruction-Other	10-1000-600	Сотрапу Name	200,000	25,000	475,000
FD - Food Services - Purchased Services	10-2560-300	Aramark Education Services, LLC	132,494	25,000	107,494
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
			ł	0	
				0	
Total			132,494	25,000	107,494

	A	O B		ш	4-
-		REPOR	T ON SHARED S	REPORT ON SHARED SERVICES OR OUTSOURCING	SOURCING
- 2	ĸ	Schoo	Code, Section	School Code, Section 17-1.1 (Public Act 97-0357)	97-0357)
ന	Fiscal Year Ending June Fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.	utsourcing in the p	Fiscal Year En	Fiscal Year Ending June 30, 2021 r, current and next fiscal years.	et et
		Ŋ	South Fork CUSD No. 14 03-011-0140-24	5D No. 14 10-24	
00	Check box if this schedule is not applicable	Prior Fis Year	Prior Fiscal Current Fiscal Year Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
$\overline{}$	Indicate with an (X) if Deficit Reduction Plan is Required in the Budget				
				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
1,	Curriculum Planning				
12	Custodial Services			75	
13	Educational Shared Programs	-			
14	Employee Benefits				
15	Energy Purchasing				
16	Food Services				
17	Grant Writing				
18	Grounds Maintenance Services				
19	Insurance				
20	Investment Pools				
21	Legal Services				
22	Maintenance Services				
23	Personnel Recruitment				
24	Professional Development				
25	Shared Personnel				
26	Special Education Cooperatives	×	×	×	Mid-State Special Education
27	STEM (science, technology, engineering and math) Program Offerings	;			
28	Supply & Equipment Purchasing				
29	-				
30	_				
31	-				
32	All Other Joint/Cooperative Agreements				
33		×	×	×	Sports with Edinburg CUSD and Morrisonville CUSD
34					
35 35	35 Additional space for Column (D) - Barriers to Implementation: 36 37				
40	40 Additional space for Column (E) - Name of LEA:				
42		٠			
3					