ANNUAL FINANCIAL REPORT of LOSTANT COMMUNITY UNIT SCHOOL DISTRICT NO. 425 Lostant, Illinois June 30, 2021

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HOPKINS & ASSOCIATES

Certified Public Accountants

314 S. McCoy St. Box 224 Granville, IL 61326 1718 Peoria St. Peru, IL 61354 306 Backbone Road East, Ste. 2 Princeton, IL 61356

INDEPENDENT AUDITOR'S REPORT

To the Board of Education Lostant CUSD No. 425 Lostant, Illinois

We have audited the accompanying financial statements of Lostant CUSD No. 425 as of and for the fiscal year ended June 30, 2021, and the related notes to the financial statements. The financial statements are included on pages 5-24 of ISBE Form SD50-35, which along with the notes to the financial statements is included in the Table of Contents under the Annual Financial Report heading.

Management's Responsibility for the Financial Statements

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

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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

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

As described in Note #1 of the financial statements, the financial statements are prepared by Lostant CUSD No. 425 on the basis of the financial reporting provisions prescribed by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the audit requirements of the State of Illinois. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note #1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to 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 each fund of Lostant CUSD No. 425, as of June 30, 2021, or changes in financial position for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of Lostant CUSD No. 425 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 prescribed by the Illinois State Board of Education as described in Note #1.

Other Matters

Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary schedules on pages 25 through 31, statistical section on pages 32 through 37, and the itemization schedule on page 40, are presented for the purposes of additional analysis and are not a required part of the financial statements of Lostant CUSD No. 425. Such information, except for the average daily attendance figure, included in the computation of operating expense per pupil on pages 33-34 and per capita tuition charges on page 35, is the responsibility of management and has been derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The information on pages 33-35 and 37 is propagated from information in the audited financial statements, but we take no responsibility for the accuracy of those calculations.

Other Information

The information provided on pages 2-4 and Schedules 1-5 are presented for the purposes of additional analysis and are not a required part of the financial statements of Lostant CUSD No. 425. The Report on Shared Services or Outsourcing on page 38 contains unaudited information concerning prior, current, and the future year expenditures which was provided by the District. The Administrative Cost Worksheet on page 39 contains unaudited information concerning the current year budget which was provided by the District. The actual expenditure information on this page is fairly stated in all material respects in relation to the financial statements as a whole. The average daily attendance figure, included in the computation of operating expense per pupil on pages 33-34 and per capita tuition charges on page 35, have not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated September 10, 2021 on our consideration of Lostant CUSD No. 425's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Government Auditing Standards in considering Lostant CUSD No. 425's internal control over financial reporting and compliance.

Granville, Illinois

September 10, 2021

Hopkins & assoc.



HOPKINS & ASSOCIATES

Certified Public Accountants

314 S. McCoy St. Box 224 Granville, IL 61326

> 1718 Peoria St. Peru, IL 61354

306 Backbone Road East, Ste. 2 Princeton, IL 61356

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 Lostant CUSD No. 425 Lostant, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Lostant CUSD No. 425 (the District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated September 10, 2021. Our opinion was adverse because financial statements were 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 reporting requirements prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District'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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify

any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District'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 *Government Auditing Standards*.

Purpose of this Report

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

Hopkins & assoc.

Granville, Illinois September 10, 2021

Due to ROE on Friday, October 15, 2021 Due to ISBE on Monday, November 15, 2021 SDIJA21

School District Joint Agreement

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

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

School District/Joint Agreement Information (See instructions on inside of this page.) School District/Joint Agreement Number: 35-050-4250-26 County Name: LOSTANLE Name of School District/Joint Agreement: LOSTANT CUSD 425 Address: 315 W. THIRD ST. City: LOSTANT LOSTANT Submit electron City: Sibmit electron Signature Cones: City: Cit	CASH ACCRUAL ACCRUAL ACCRUAL ACCRUAL ACCRUAL ACCRUAL Anne of Auditing Firm: HOPKINS & ASSOCI Name of Auditing Firm: Name of Auditing Firm: Address: 3.14 S MCCOY STREET City: GRANVILLE Phone Number: Glick on the Link to Submit: Send ISBE a File Address: Address: 3.14 S MCCOY STREET City: GRANVILLE Phone Number: All Little Companies All Additional Addi	Certified Public Accountant Information Name of Auditing Firm: HOPKINS & ASSOCIATES, CPAS Name of Audit Manager: JOEL HOPKINS Address: 314 S MCCOY STREET
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Reviewed by District Superintendent/Administrator Name of Township:	Reviewed by Township Treasurer (Cook County only)	Reviewed by Regional Superintendent/Coak ISC
lendent/Administrator Name (Type or Print): MALAHY	RegionalSuperintende	RegionalSuperintendent/Cook ISC Name (Type or Print):
	Email Address:	
Telephone: Fax Number: Telephone: Fa 815-368-3132	Fax Number:	Fax Number:
Signature & Date:	Signature & Date:	ordered of the control of the contro

* This form is based on 23 illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).

ISBE Form SD50-35/JA50-60 (05/21-version2)

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)

This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100)

- 1. Round all amounts to the nearest dollar. Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
- 2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- 3. Before submitting AFR be sure to break all links in AFR before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
- 4. Submit AFR Electronically
 - The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district)
 on before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). Note: CD/Disk no longer accepted.

Attachment Manager Link

• AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (*.wpd) or Adobe (*.pdf) and inserted within tab "Opinions & Notes",
These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see
"Opinions & Notes" tab of this form

Note: In Windows 7 and above, files can be saved in Adobe Acrobat (*.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embedded them for you.

- 5. Submit Paper Copy of AFR with Signatures
 - a) The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.

Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.

- b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
- c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
 - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
 - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
 Federal Single Audit 2 CFR 200,500
- 6. Requesting an Extension of Time must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE).

 Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
- 7. Qualifications of Auditing Firm
 - School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the
 corresponding acceptance letter from the approved peer review program, for the current peer review period.
 - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified
 auditing firm at the school district's/joint agreement's expense.

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.	
	8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the <i>Illinois State Revenue</i>	
-	Sharing Act [30 ILCS 115/12].	
	9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per Illinois School Code [105 ILCS	
	5/10-22.33, 20-4 and 20-5].	
	10. One or more interfund loans were outstanding beyond the term provided by statute Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5].	
	11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per Illinois	
<u> </u>	School Code [105 ILCS 5/17-2A].	
	12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.	
	13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by	
	ISBE rules pursuant to Illinois School Code [105 ILCS 5/2-3.27; 2-3.28].	
	14. At least one of the following forms was filed with ISBE late: The FY20 AFR (ISBE FORM 50-35), FY20 Annual Statement of Affairs (ISBE Form 50-37) and FY21	
	Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].	
PART B	- FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the Illinois School Code [105 ILCS 5/1A-8].	
	15. The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in	
	anticipation of current year taxes are still outstanding, as authorized by Illinois School Code [105 ILCS 5/17-16 or 34-23 through 34-27].	
	16. The district has issued short-term debt against two future revenue sources, such as, but not limited to, tax anticipation warrants and General State Aid	
	certificates or tax anticipation warrants and revenue anticipation notes.	
	17. The district has issued school or teacher orders for wages as permitted in Illinois School Code [105 ILCS 5/8-16, 32-7.2 and 34-76] or issued funding	
	bonds for this purpose pursuant to Illinois School Code [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8].	
	18. The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances	
	on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.	
PART C	- OTHER ISSUES	
-	19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.	
	20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.	
	21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: (Ex: 00/00/0000)	
	22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting,	
the same of the sa	please check and explain the reason(s) in the box below.	
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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 payments

Date:

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

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

 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.

Hopkins & Associates, CPAs

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.

Sianature

9/10/2021 mm/dd/yyyy

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

		A B C	D E	- F	G	Н	I J	K	L M
1				FINANC	IAL PRO	FILE INFORMATION			
2	1								
3	Re	quired to be	completed for School Distric	cts only.					
5	A.	Tax Rate	es (Enter the tax rate - ex: .015	0 for \$1.50)					
6	1		•	, , , , ,			process attraction to the company page and company to the company of the company	,	
7			Tax Year 2020	Equalized A	ssessed '	/aluation (EAV);	30,440,180		
-	1		Educational	Operations &		Transportation	Combined Total	Mor	king Cash
9		Rate(s):	0.037414 +	Maintenance 0.004923	* +	0.002363	= 0.044700	7	0.000492
11			0.037414	0.00-323	J . F	0.002505	- 0.077700	. L	0.000452
12			A tax rate must be entere	d in the Educational,	Operat	ions and Maintenance	, Transportation, and W	orking Cash I	ooxes
13			above. If the tax rate is z						
14 15	В.	Results	of Operations *						
			Receipts/Revenues	Disbursements/		Excess/ (Deficiency)	Fund Balance		
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18		* Ther	numbers shown are the sum of		J L lines 8, 1			i ntenance,	
19			sportation and Working Cash F						
20 21	c.	Short-Te	rm Debt **						
22	_	3110712-10	CPPRT Notes	TAWs		TANs	TO/EMP. Orders	EBF/GSA	Certificates
23			0 +	0	+ [0]	+ 0	+	0 +
24			Other	Total	7				
25		** Tho.	0 = numbers shown are the sum of	0					
26 29				entries on page 26.					
30	D.	Long-Te	rm Debt applicable box for long-term	dobt allowance by type	of dictric				
31		CHECK the	applicable box for long-term	debt allowance by type t	oi district	•			
32		a.	6.9% for elementary and hig	th school districts,		4,200,745			
33		X b.	13.8% for unit districts.						
35		Long-Ter	m Debt Outstanding:						
37		C	Long-Term Debt (Principal o	nlv\	Acct				
38		C.	Outstanding:	**	511	1,125,000			
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43			eets as needed explaining each				moter position during rater o	roporting perio	
45		P	ending Litigation						
46		N	laterial Decrease in EAV						
47			laterial Increase/Decrease in E	nrollment					
48		11	dverse Arbitration Ruling						
49 50			assage of Referendum axes Filed Under Protest						
51			ecisions By Local Board of Rev	iew or Illinois Property T	ax Appe	al Board (PTAB)			
52		-	ther Ongoing Concerns (Descr						
54		Comment	c :						
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Σ		Score	Weight	Value	Score	Adjustment	Weight	Value	Score	Weight	Value	Score	Weight Value	Score	Weight Value	Total Profile Score:	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.
						Adju										tal Prof	ofile De	ovided on ed catego
$ \mathbf{z} $		Ratio	1.296		Ratio	0.881	,	0	Days	529.36		Percent	100.00	Percent	73.21	τ	incial Pr	on data pri of mandat
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Н			161.00	0.00		00.00	0.00			91.00	4,456.39		0.00		00.00		nated 2	may chan 3 and by t y ISBE.
ᆈ	ofile)	Total	2,359,061.00	1,820,635.00	Total	1,604,300.00	1,820,635.00 0.00		Total	2,359,061.00	4,4	Total	0.00 1,156,574.64	Total	1,125,000.00		Estin	Total Profile Score may ch Information, page 3 and b will be calculated by ISBE.
	ARY incial Pro file.aspx																	Total Pro Informat will be ca
9	SUMM the Fina ancial-Pro																	*
	ESTIMATED FINANCIAL PROFILE SUMMARY the following website for reference to the Financial Phttps://www.isbe.net/Pages/School-District-Financial-Profile.aspx		egative)										x Rates					
ш	ICIAL PI for refer s/School-C		0 & 80 if r								by 360		nbined Ta					
	FINAN vebsite inet/Page		10, 70 + (5	10, & 70, 0 & 20		40	10 & 70, 0 & 20			0 & 70	10 divided		. 40 um of Cor					
	IMATEI Iowing v www.isbe		Funds 10, 20, 40, 70 + (50 & 80 if negative)	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 (.85 x EAV) x Sum of Combined Tax Rates					
	ESTIMATED FINANCIAL PROFILE SUMMARY (Go to the following website for reference to the Financial Profile) https://www.isbe.net/Pages/School-District-Financial-Profile.aspx		Fund	Func		Fund	Func			Func	Func		Func (.85					
	(Go t																	
				74)			74)			& I5)								
				.54 thru D		(2)	.54 thru D			CS, DS, FS	117)	ing:	_					
			1 & 181)	& I8) (P8, Cell C 73)		17, F17, L	, & I8) (P8, Cell C	(3)		, F4, 14 &	17, F17 &	Remain	5-7 & F11) J10)	.g.	ı			
	JSD 425	9-76	1, D81, F8	28, D8, F8 Ier Funds 9 and C:D		ell C17, D	28, D8, F8 ler Funds	y and C:D		ell C4, D4	ell C17, D	laximum	26, Cell F6 Sell J7 and	Remaini	138) H32)			
	LOSTANT CUSD 425	35-050-4250-26 LASALLE ue Ratio:	3, Cells C8	(P7, Cell (ged to Oth D65, C:D6	Ratio:	res (P7, C	(P7, Cell of ted to Oth	D65, C:DE		ınts (P5, C	ıres (P7, C	owing M	rrowed (P ates (P3, C	Margin	(P3, Cell F 1 (P3, Cell			
H	ros	35- LAS	alance (P	Revenues Jebt Pledg C:D61, C:I	evenue	Expenditu	Revenues Sebt Pledg	:: C:De1, C:	ë	Investme	Expenditu	erm Borr	irrants Boi וed Tax R	rm Debt	tstanding ot Allower			
ပ	Name:	Code: Name: ance to R	of Fund B	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) {Excluding C:D57, C:D61, C:D65, C:D69 and C:D73}	ures to R	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	(Excluding L:D>7, L:Db1, L:Db5, L:Db9 and L:D73) Issible Adjustment:	h on Har	of Cash &	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Short-T	Fax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11) EAV x 85% x Combined Tax Rates (P3, Cell 17 and J10)	Long-Te	Debt Ou Term Del			
	District Name:	District Code: 35-050-4. County Name: LASALLE Fund Balance to Revenue Ratio:	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Total Sum Less: O (Excludia	Expenditures to Revenue Ratio:	Total Sum	Total Sum Less: O	רי , כיובושטאבי, כ Possible Adjustment:	Days Cash on Hand:	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, 14 & C5, D5, F5 & 15)	Fotal Sum	4. Percent of Short-Term Borrowing Maximum Remaining:	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	5. Percent of Long-Term Debt Margin Remaining:	Long-Term Debt Outstanding (P3, Cell H38) Total Long-Term Debt Allowed (P3, Cell H32)			
A B			, - ,	-	2. E	,-	,-			_	,-	4. Pt	,- w	.5. P.				
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BASIC FINANCIAL STATEMENTS STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS STATEMENT OF POSITION AS OF JUNE 39, 2021

Cube but Assets (100)	(30) Debt Services Tr. 22,509		Municipal Retirement/social Security Security Security	Capital Project	(70) Working Cash 95,362	(80) Tort 256.826	(90) Fire Prevention & Safety 66,713 66,713
CORNECTED CONTROLL	8	y y	Municipal Retirement/Scalal Security 80,786	Capital Projects	Working	Tort 256.826	Fire Presents
Contraction in Progress Contraction in P	22,509		987,08			256,826	
Trans. National 111 through 1159 1,000 1	22,509	302,205	80,786			256,826	
120 120	22,509	302,205	80,786			255,826	
Interference Inte	22,509	502,508	80,786			256,826	66,713
199 199	22,509	302,205	98//88			256,826	66,713
1909 1909	22,509	\$05,20E	80,786			256,826	66,713
Other Receivables 150	22,509	302,205	80,786			256,826	66,713
Investment Access Describe & Hemisery 170	22,509	302,205	80,786			256.826	66,713
Treat Current Assets (Describe & Hernite) 150	22,509	302,208	98/28			255,826	66,713
Total Current Assets Declares tests	22,509	302,205	98/189			256,826	66,713
CONTRACTES (200) CONTRACTES (200) CONTRACTES (200) CONTRACTES (200) Works of Art & Historical Treasures 220 220 Works of Art & Historical Treasures 220 220 Building & Building Improvements 220 220 Site improvements & Infrastructure 220 220 Amount to be rowided for Fayment on Long-Term Debt 230 200 Amount to propered 220 240 Amount to propered 240 240 Integroremental Accounts Payable 430 440 Contracts Payable 430 440 Contracts Payable (Seneral Collegation, Revenue, Other) 430 0 Descripting Learnest Labilities 440 440 Payoril Debuctions & Wilthroidings 480 0 Payoril Courrent Labilities 480 0 Owner TERM Libellities 480 0 Owner TERM Libellities for Student Activity Funds 480 0 Contracts Payable (Seneral Collegation, Revenue, Other) 1,568,450 273,044 Total Labilities and Fund Bainne 730	Enc. 37	COTTON	92/108			078/057	66,/13
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Treatment LABILITIES (400) Interfund Payables Intergovernmental Accounts Payable Other Payables Contract Payables Lasts Sayable Salaries & Benefite Payable Other Contract Labilities Out to Activity Fund Cigariliations Contract Traction Fund Cigariliations Contract Traction Sayable (General Coligation, Revenue, Other) LONG-TERM LIABILITIES (500) LONG-TERM LIABILITIES (500) LONG-TERM LIABILITIES (500) CONSERVE Fund Balance Total Labilities and Fund Balance Total Labilities and Fund Balance Activity Funds Total Labilities and Activity Fund Sayable Contract Activity Funds Total Student Activity Fund Sayable Contract Activity Funds Total Student Activity Fund Sayable Contract Activity Funds Total Student Activity Fund Balance For Student Activity Funds Total Student Activity Fund Balance For Student Activity Funds Total Student Activity Fund Balance For Student Activity Funds Total Student Activity Labilities and Fund Balance For Student Activity Funds Total Student Activity Labilities and Fund Balance For Student Activity Funds Total Student Activity Labilities and Fund Balance For Student Activity Funds Total Student Activity Labilities and Fund Balance For Student Activity Funds Total Student Activity Labilities and Fund Balance For Student Activity Funds Total Student Activity Labilities Total Student Activity Funds Total Student Activity Labilities To					To a family		
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Other Personal Accounts Payable 420 Other Personal Accounts Payable 430 Other Personal Contract Payable 440 Generate Payable 440 Safartes & Benefite Payable 440 Due For Contract Payable 440 Desiron Benefite Payable 440							
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Contracts Payable 440 Statute & Benefits Payable 470 Statutes & Benefits Payable 470 Payroll Deductions & Witthioldings 480 Deferred Revenues & Coher Current Liabilities 480 Total Current Liabilities 480 CONGACTERM LIABILITIES (SON) LONG-TERM LIABILITIES (SON) LONG-TERM LIABILITIES (SON) LONG-TERM LIABILITIES for Student Activity Funds 770 Total Liabilities and Fund Balance 170 ASSETS / LIABILITIES for Student Activity Funds 170 Total Student Activity Lund Statute Activity Funds 170 Total Student Activity Lund Statute Activity Funds 170 Total Student Activity Lund Balance For Student Activity Funds 170 Total Student Activity Lund Balance For Student Activity Funds 170 Total Student Activity Lund Balance For Student Activity Funds 170 Total Student Activity Lund Balance For Student Activity Funds 170 Total Student Activity Lund Balance For Student Activity Funds 170 Total Student Activity Lund Balance For Student Activity Funds 170 Total Student Activity Lund Balance For Student Activity Funds 170 Total Student Activity Lund Balance For Student Activity Funds 170 Total Company Total Company 170 Total Student Activity Lund Balance For Student Activity Funds 170 Total Company 170 Total Company 170 Total Liabilities and Fund Balance For Student Activity Funds 170 Total Company 170 Total Compa							Ì
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Total Long-Term Debt Payable (General Obligation, Revenue, Other) 511 Total Long-Term Liabilities Reserved Fund Balance Total Liabilities and Fund Balance Total Liabilities and Fund Balance ASSETS / Liabilities and Fund Balance ASSETS / Liabilities and Fund Balance ASSETS / Liabilities for Student Activity Funds CURRENT ASSETS (100) for Student Activity Funds ASSETS / Liabilities for Student Activity Funds Total Student Activity Current Assets for Student Activity Funds Total Student Activity Fund Cash and Investments Total Student Activity Fund Balance For Student Activity Funds Total Student Activity Fund Balance For Student Activity Funds Total Student Activity Lui Balance For Student Activity Funds Total Student Activity Lui Balance For Student Activity Funds Total Student Activity Lui Balance For Student Activity Funds Total Student Activity Lui Balance For Student Activity Funds Total Student Activity Lui Balance For Student Activity Funds Total Student Activity Lui Balance For Student Activity Funds Total Student Activity Lui Balance For Student Activity Funds Total Student Activity Lui Balance For Student Activity Funds							Season of Contract
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Unrestrued Fund Balance Total Liabilities and Fund Balance Total Liabilities and Fund Balance ASSETS /LIABILITIES for Student Activity Funds CURRENT ASSETS (2016) For Student Activity Funds CURRENT Liabilities and Activity Funds Total Student Activity Fund Sast and Investments Total Student Activity Fund Balance For Student Activity Funds Total Student Activity Fund Balance For Student Activity Funds Total Student Activity Liabilities and Fund Balance For Student Activity Funds Total Student Activity Liabilities and Fund Balance For Student Activity Funds Total Student Activity Liabilities and Fund Balance For Student Activity Funds Total Student Activity Liabilities and Fund Balance For Student Activity Funds Total Student Activity Liabilities and Fund Balance For Student Activity Funds Total Student Activity Liabilities and Fund Balance For Student Activity Funds Total Student Activity Liabilities and Fund Balance For Student Activity Funds			35 900				
Total Liabilities and Fund Balance ASSETS / LABILITIES for Student Activity Funds CURRENT ASSETS (2007) for Student Activity Funds CURRENT Liabilities for Student Activity Funds Student Activity Fund Cash and Activity Funds CURRENT Liabilities for Student Activity Funds Total Current Liabilities for Student Activity Funds Reserved Student Activity Fund Balance For Student Activity Funds Total Student Activity Liabilities and Mad Balance For Student Activity Funds Total Student Activity Liabilities and Balance For Student Activity Funds Total Student Activity Liabilities and Balance For Student Activity Funds Total Student Activity Liabilities and Balance For Student Activity Funds Total Student Activity Liabilities and Balance For Student Activity Funds Total Student Activity Liabilities and Balance For Student Activity Funds Total Student Activity Liabilities and Balance For Student Activity Funds Total Student Activity Advantage Activity Funds Total Student Activity Liabilities and Balance For Student Activity Funds Total Student Activity Advantage Activity Funds Total Student Activity Advantage Activity Funds Total Student Activity Advantage Activity Funds Total Student Activity Programme Activity Funds	22,509	302,205	54,898		95.362	256.826	66.713
Total Labilities and Fund Balance ASSETS (JudBiLTITES for Student Activity Funds CURRENT ASSETS (Loo) for Student Activity Ennds Student Activity Fund Cash and Investments Total Student Activity Corrent Assets For Student Activity Funds Total Student Activity Fund Cash and Investment Activity Funds Total Student Activity Fund Balance For Student Activity Funds Total Student Activity Fund Balance For Student Activity Funds Total Student Activity Lui Balance For Student Activity Funds Total Student Activity Lui Balance For Student Activity Funds Total Student Activity Lui Balance For Student Activity Funds Total Student Activity Lui Balance For Student Activity Funds Total Student Activity Lui Balance For Student Activity Funds Total Student Activity Lui Balance For Student Activity Funds		-	The same of the sa				
ASSETS //LABILITIES for Student Activity Funds CURRENT ASSETS (100) for student Activity Funds Student Activity Fund Cash and Investments Total Student Activity Current Assets For Student Activity Funds CURRENT LABILITIES (400) for Student Activity Funds Ford Current Labilities for Student Activity Funds Ford Current Labilities or Student Activity Funds Ford Student Activity Fund Balance For Student Activity Funds Total Student Activity Labilities and Fund Balance For Student Activity Funds Ford Student Activity Labilities and Fund Balance For Student Activity Funds	22,509	302,205	80,786	0	95,362	256,826	66,713
ACRESTS F LIABILITIES for Student Activity Funds CURRENT ASSETS (100) for Student Activity Funds Student Activity Fund Cash and Investments Total Student Activity Current Assets For Student Activity Funds CURRENT LIABILITIES (400) for Student Activity Funds Total Current Liabilities For Student Activity Funds Total Current Liabilities For Student Activity Funds Total Student Activity Fund Balance For Student Activity Funds Total Student Activity Liabilities and Fund Balance For Student Activity Funds Total Student Activity Liabilities and Fund Balance For Student Activity Funds		i B	STATE OF THE PARTY				
CONTRIENT (SEETS LIDO) FORTION ACTION FINES 126 TODAI Studient Activity Land Cash and Investment Activity Funds TODAI Studient Activity Corrent Activity Funds TODAI CURRENT LIABILITIES (200) For Studient Activity Funds TODAI CURRENT LIABILITIES (200) For Studient Activity Funds TODAI COLOR STUDIENT STUDIES FOR Studient Activity Funds TODAI STUDIES ACTIVITY Fund Balance For Studient Activity Funds TODAI STUDIES ACTIVITY FUND Balance For Studient Activity Funds TODAI STUDIES ACTIVITY FUND Balance For Studient Activity Funds							
Student Activity Fund Cash and Investments Total Student Activity Current Leading Log For Student Activity Funds Total Current Liabilities For Student Activity Funds Reserved Student Activity Fund Balance For Student Activity Funds Total Student Activity Land Balance For Student Activity Funds Total Student Activity Land Balance For Student Activity Funds Total Student Activity Land Balance For Student Activity Funds							
Total Student Activity Corrent Assets for Student Activity Funds TOLI Current Liabilities (200) Estudent Activity Funds TOLI Current Liabilities for Student Activity Funds Reserved Student Activity Fund Balance For Student Activity Funds Total Student Activity Liabilities and Fund Balance For Student Activity Funds							
CORRENT LEABILITIES (400) For Student Activity Funds Total Current Liabilities for Student Activity Liabilities and Funds Total Student Activity Fund Balance For Student Activity Funds Total Student Activity Liabilities and Fund Balance For Student Activity Funds							
Total Current Libilities for Student Activity Libilities and Taudent Activity Funds Total Student Activity Fund Balance For Student Activity Funds Total Student Activity Libilities and Fund Balance For Student Activity Funds							
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Total Student Activity Liabilities and Fund Balance For Student Activity Funds Total accepte fluxon Inter Principle Control of Activity Funds							
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	100.00	2000	1377.39				
Total Current Assets District with Student Activity Funds 1,701,120 273,044	22,509	302,205	80,786	0	1 95,362	256,826	66,713
54 Total Capital Assets District with Student Activity Funds							
56 Total Current Liabilities District with Student Activity Funds 0 0	0	0	0	0	0	0	0
57 LONG-TERM LIABILITIES (500) District with Student Activity Funds							
Trial I non-Tarm Habilities District with Chickens Arthritis Eunde							
Control of the Contro							
Unrecepted Find Relates District with Student Activity Finds	003 00	0 201 000	74 900		0	0	0
the contract of the contract o	505,22	202,203	04,030	S .		755,82b	66,/13
1.701.120 273.044	1 509 1	302 205	80 786	c	95 367	356.836	66 713

BASIC FINANCIAL STATEMENTS STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS STATEMENT OF POSITION AS OF JUNE 39, 2021

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T	ASSETS			Accoun	Account Groups
7	(Enter Whole Dollars)	Acct.	Agency Fund	General Fixed Assets	General Long-Term Debt
	CURRENT ASSETS (100)				
$\overline{}$	Cash (Accounts 111 through 115) 1	_			Total State
_	Investments	120			
_	Taxes Receivable	130			
1	Interfund Receivables	140			
1	Intergovernmental Accounts Receivable	150			
5	Other Receivables	160			
т-	Inventory	170			
	Draws of Heme	8			
_	Color Comment Accele (Decoules Discontinuity)	3 8			
4 0	Other Current Assets (Describe & Relinice)	R			Market Branch
_	Total Current Assets	-	0		
	CAPITAL ASSETS (200)	į			
15	Works of Art & Historical Treasures	210			STATE OF THE STATE
9	Land	220		24,650	
~	Building & Building Improvements	230		3,891,587	
8	Site improvements & Infrastructure	240		19,238	
6	Capitalized Equipment	250		416.861	
ķ	Construction in Progress	260		10000	
T	Amount Available in Debt Service Funds	340		The second second	22 509
12	Amount to be Provided for Payment on Long-Term Debt	320			1 102 491
-	Total Capital Assets			4 352 336	1 125 000
	CIDDENT II ABII TIES (ADA)				and breefy
_	food and an				
\neg	Interfund Payables	410			
58	Intergovernmental Accounts Payable	420			
1	Other Payables	430			
80	Contracts Pavable	440			
-	Description				
÷	COURS PROGRAMMENT TO A STATE OF THE PROGRAMMENT OF	3			
=1	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			Did Assetted
2	Deferred Revenues & Other Current Liabilities	490			
-	Due to Activity Fund Organizations	493			
34	Total Current Liabilities		0		
-	ONG. TERM HABII (TIES 1500)				
32	ONOTENIA LABILITES (300)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			1,125,000
37	Total Long-Term Liabilities	And delay			1.125.000
Ť.	The state of the s				200/04-1-
	Keserved Fund balance	714			
-	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets	•		4,352,336	
-	Total Liabilities and Fund Balance		0		1,125,000
7		i		THE R. LEW.	
	ASSETS /LIABILITIES for Student Activity Funds				No. of London
	CURRENT ASSETS (100) for Student Activity Funds				
_	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				
٠-	Total Contents Inditing Co. Condens Arthur				
	Our Career Leadings for Student Activity Funds	1			
	Reserved Student Activity Fund Balance For Student Activity Funds	715			
20	rotal Student Activity Liabilities and Fund Balance For Student Activity Funds			III WON HE	
-		i			
52	Total ASSETS /LIABILITIES District with Student Activity Funds	sp			
	Total Current Assets District with Student Activity Funds		0		
-	Total Capital Assets District with Student Activity Funds	T		4.352.336	1.125.000
	CORRENT HARITHE JACO District with Student Activity Sands				
ဖွ	Total Current Liabilities District with Student Activity Funds		0		
	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
9					
_	nuas	1			1,125,000
	Reserved Fund Balance District with Student Activity Funds	714	0		
	Unreserved Fund Balance District with Student Activity Funds	730	0		
	Investment in General Fixed Assets District with Student Activity Funds		100	A 253 335	
T	INCOMINGIA III GENERALI DANGA PASETA PISHIFF WITH STORE PASETA AND AND AND AND AND AND AND AND AND AN	Ť		4,552,356	The second second
-	Taked (Saliditates and Count Balance, Strante, and man in a salidate which		4	A 25.7 226	

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

	Δ	9	_	_			(-	-	_
ŀ					3	_					۷ :
-[Description		(nr)	(20)	(so)	(40)	(95)	(09)	(20)	(80)	(06)
2	(Enter Whole bollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
က	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	1,221,342	147,538	189,002	026'89	72,527	0	14,366	156,358	28,922
2	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
9	STATE SOURCES	3000	186,355	0	0	64,950	O .	0	0	0	0
7	FEDERAL SOURCES	4000	117,114	0	0	0		0	0	0	0
œ	Total Direct Receipts/Revenues		1,524,811	147,538	189,00	133,920	722,72	0	14,366	156,358	28,922
6	Receipts/Revenues for "On Behalf" Payments	3998	417,009								
10	Total Receipts/Revenues		1,941,820	147,538	189,002	133,920	725,72	0	14,366	156,358	28,922
17	DISBURSEMENTS/EXPENDITURES									TOTAL STATE OF THE	Paranonamingo dan s
12	Instruction	10001	526,961				8,368			0	N 10 10 10 10 10 10 10 10 10 10 10 10 10
13	Support Services	2000	276,538	122,065		97,280		0		83,137	441
14	Community Services	3000	4,998	0		0		White The Bolls		0	
15	Payments to Other Districts & Governmental Units	4000	576,458	0	0	0	0	0		0	0
16	Debt Service	2000	0	0	186,857	0	0			0	0
17	Total Direct Disbursements/Expenditures		1,384,955	122,065	186,857	97,280	20,909	0		83,137	441
18	Disbursements/Expenditures for "On Behalf" Payments	4180	417,009	0	0	0		0		0	0
19	Total Disbursements/Expenditures		1,801,964	122,065	186,857	97,280	20,909	0		83,137	441
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3		139,856	25,473	2,145	36,640	6,618	0	14,366	73,221	28,481
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23		1									
24		7110						STATE OF THE PARTY			DE TANGETON
25	-	7110									
92	-	7120									
27	4	7130	-								
8 8	Transfer of Interest Transfer form Cruite Bund to OSM Eund	7150				- CONT CO.					THE PERSON NAMED IN
2 6	+	2,60									The state of the s
8	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to D&M Fund Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service	7170									BANK BANK
3	_										
32											
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35		7230									
36	Sale or Compensation for Fixed Assets	7300									
37		7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39		7600			0						
4	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						***
4	+	7800						0			
42	+	7900									1
ۇ ئ	5	1 7990		process C	The state of the s						
1	Total Other Sources of Fullius		D .			0	D	0	0)	0
45	45 OTHER USES OF FUNDS (8000)										

The notes are an integral part of these financial statements.

Page 8

BASIC FINANCIAL STATEMENT STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE

Page 8

	2021
בובים בובים בובים	JUNE 30,
5	DING
	THEY
	S-FOR
	L FUNDS
	ALL

			C			_	C	-	-	-	_
1	c		٥	000	7 (30)	100)	D [3]	103)	100	7 100	۷ ا
	Description		2	(02)	ĵ.	£	Municipal	(ac)	Š	(00)	(06)
7	{Enter Whole Dollars}	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)							Thirty of the same			
47	Abolishment or Abatement of the Working Cash Fund	8110							0		
48	_	8120							0		
49	_	8130									
20	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150	8 7	L.				0			
22	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to D&M Fund Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service	8160									0
53	_	8170									0
54		8410									
22	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
99	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
25	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
28	Taxes Pledged to Pay Interest on Capital Leases	8510									
29	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
8	_	8530									
61		8540					SAMPLE VALUE OF				
62		8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	-	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640		4							
99		8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1								
88		8730									
69	Fund Balance Transfers Pledged to Pay interest on Revenue Bonds	8740									
2	Taxes Transferred to Pay for Capital Projects	8810									
7	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	-	8830									
73	-	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990		a comment of the comm							
9/	Total Other Uses of Funds		0	0	0	0	0	0	0	0	
17			0	0	0	0	0	0	0	0	0
78	1	-	139.856	25.473	2.145	36.640	6.618	C	14.366	73 221	28 49
P P	Find Balance without Student Activity Funds - July 1, 2020		1 548 594	247 571	20 364	295 596	74.168		80 996	183 605	
2 8	ō			1	2000					Coccos	
20	-		1,688,450	273,044	22,509	302,205	80,786	0	95,362	256,826	66,713
Ø 40			405 CF		The state of the s						
8 8	Student Activity Fund Balance - July 1, 2020 RECEIPTS/REVENUES - Student Activity Funds		13,704								
87	_	1799	666								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
83	Total Student Activity Disbursements/Expenditures	1999	2,033								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures Student Activity Fund Balance - June 30, 2021	-	(1,034)								
32 60	RECEIPTS/REVENIES Juith Student Activity Sunde	l						I	l	ı	
	LOCAL SOURCES	1000	1,222,341	147.538	189 002	028 970	77 577	0	14 366	156 359	
			T. Manyly		-00/204	2000	41,761	3	DOC'AT	DOC'DOT	776'87

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The notes are an integral part of these financial statements.

The notes are an integral part of these financial statements.

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

	A	B	ပ	۵	Ш	Ŀ	9	Ξ	_	-	×
-		_	(10)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)
7	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tor	Fire Prevention & Safety
95	95 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
98	96 STATE SOURCES	3000	186,355	0	0	64,950	0	0	0	0	0
97	97 FEDERAL SOURCES	4000	117,114	0	0	0	0	0	0	0	0
88	Total Direct Receipts/Revenues	-	1	147,538	189,002	133,920	27,527	0	14,366	156,358	28,922
66	Receipts/Revenues for "On Behalf" Poyments	3998	417,009	0	0	0	0	0		0	0
100	D Total Receipts/Revenues		1,942,819	147,538	189,002	133,920	27,527	0	14,366	156,358	28,922
5	01 DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)						The state of the s		To the second se	- Carrier and an artist and a state of the s	
102	02 Instruction	1000	528,994				8,368				THE PERSON NAMED IN
133	03 Support Services	2000	276,538	122,065		97,280	12,541	0		83,137	441
2	04 Community Services	3000	4,998	0		0	0				
13	05 Payments to Other Districts & Governmental Units	4000	576,458	0	0	0	0	0		0	0
8	06 Debt Service	2000	0	0	186,857	0	0			0	0
107	7 Total Direct Disbursements/Expenditures		1,386,988	122,065	186,857	97,280	20,909	0		83,137	441
108	B Disbursements/Expenditures for "On Behalf" Payments 2	4180	417,009	0	0	0	0	0		0	0
109	7 Total Disbursements/Expenditures		1,803,997	122,065	186,857	97,280	20,909	0		83,137	441
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursement		138,822	25,473	2,145	36,640	6,618	0	14,366	73,221	28,481
7	11 OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)							Total Control of the	The state of the s	- TO CANTEL STOCKED IN	
112	12 OTHER SOURCES OF FUNDS (7000)										STATE AND A
113	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
114	14 OTHER USES OF FUNDS (8000)						4	de la companya de la	and the same of th		The same of the sa
115	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
116	1		0	0	0	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2021		1,701,120	273,044	22,509	302,205	80,786	0	95,362	256,826	66,713

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

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L	A	В	O	٥	Ш	ш	9	I		-	×
			(10)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
က	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)	-	+								
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									SEL PROPERTY.
2	Designated Purposes Levies (1110-1120)		1,091,434	143,611	188,724	68,934	2,010		14,366	155,447	28,722
ဖ	Leasing Purposes Levy	1130	6,027								
-	Special Education Purposes Levy	1140	11,489								
∞	FICA/Medicare Only Purposes Levies	1150		THE PERSON NAMED IN			24,102				
o	_	1160	The state of the s								
일:	_	1170			STATE STATE OF THE				+	S. P. S. Wangell	
Ξ	Other Tax Levies (Describe & Itemize)	1190		332	State		65 (1970)				Cont. Company Special Cont.
12	Total Ad Valorem Taxes Levied By District		1,108,950	143,611	188,724	68,934	26,112	0	14,366	155,447	28,722
13	PAYMENTS IN LIEU OF TAXES	1200									
14		1210									
15	Payments from Local Housing Authorities	1220									
9	1	1230	67,958				1,115				
		1290	AND DESCRIPTION OF THE PARTY OF					36			
2	Total Payments in Lieu of Taxes		67,958	0	0	0	1,115	0	0	0	0
19	TUTION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	3,913								· · · · · · · · · · · · · · · · · · ·
21	Regular - Tuition from Other Districts (In State)	1312									
2	4	1313									
	4	1314									
44	+	1321	ACREA C WIND WHITE CONTRACTOR AND ADDRESS OF THE								
S	-	1322									San S. D. Paren
97	Summer Sch - Tuition from Other Sources (In State)	1323									
77	- 1	1324									
8		1331									
2 6	4	1332									
3 5	4	1333									
2 6	CTE - Tuition from Other Sources (Out of State)	1334									
33 6	Special Ed - Luition from Pupils or Parents (in State)	1541									
3 %	Special cu - Tuition from Other Sources (In State)	1342									
32	Special Ed - Tuition from Other Sources (Out of State)	1344									Charle Wall
38	1	1351									
37	ـــ	1352									
38		1353									
33	Adult - Tultion from Other Sources (Out of State)	1354	0.00								
40	Total Tuition	-	3,913								
41	TRANSPORTATION FEES	1400									
42		1411				İ					
43	4	1412									
4 7	-1	1413									
5 6	-	1415									
4 6	Regular Transp Fees from Other Sources (Out of State)	1416									
r o	Summer Sch - Iransp. rees from Pupils or Parents (in State)	1761									
o c	Summer Sch - Iransp. Pees from Other Districts (in State)	1422									
5 5	Summer Sch - Iransp. rees from Other Sources (in State)	1423									
512	Sulfillier Set 1 failsby, rees from Other Sources (out of State) CTE - Transp Fees from Publis or Parents (in State)	1474									
52	CTE - Transp Fees from Other Districts (In State)	1437									
53	CTE - Transo Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
22	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									

The notes are an integral part of these financial statements.

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

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L	≪	8	O		Ш	L	9	Ī		-	7
-			(10)	(20)	(30)	(40)	(20)	(60)	(02)	(80)	100)
							Minicipal	foot	600	(ng)	(nc)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/ Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
20	Special Ed - Transp Fees from Other Districts (In State)	1442		The Acres of			Security	Transmission and the second			
2/2	-	1443									
28		1444									
28	1	1451									
3	4	1452									
5 6	_	1453									
2 6		1454				0					
3	LOGAL HARDON CONTINUE CESS	3500					ı				
55		1510	13.473		278		000			110	000
99	1	1520	out for		0/7		One			116	7007
19	+	0707	13,473	0	278	0	300	0	0	911	200
89	<u> </u>	1600			A LANGE TO SERVICE AND ADDRESS OF THE PARTY						
69		1611	2 161								
2	1	1612	300								
7	\vdash	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614	1,426								
۳ ا	+	1620	1,105								
4	-	1690	Complete Com								
0	Total Food Service		4,992								
92	△	1700									
	4	1711									
2 2	4	1719									
n 0	Fees	1720		T							
8 2	1	1/30									
2	1	1700	000	The state of the s							
2 88	1	EE/1	SEE CONTRACTOR	C							
84	Total District/School Activity Income (with Student Activity Funds)		666								
82	įΕ	1800									
98	_	1811	4.100								
87	1	1812	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1								
88	\vdash	1813									
88		1819									
3	4	1821									
5 6	-	1822									
92	-	1823									
200	Sales - Orner (Describe & Remize)	1800									
95	-		4,100								
96	0	1900									
97		1910									
88	-	1920									
66		1930									
100	- 1	1940	The state of the s	The second secon							
101		1950	7,229								
102	į	1960	9,832								
104	Drivers' Education Fees	1970									
105		1980									
108	ì	1991			The second secon						
107	1	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109		1999	895	3,927		36					

The notes are an integral part of these financial statements.

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	•	В	ပ	۵	ш	L		Ξ			×
			(10)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)
~	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
110	U Total Other Revenue from Local Sources		17,956	3,927	0	36	0	0	0	0	0
111	1 Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	1,221,342	147,538	189,002	68,970	17,527	0	14,366	156,358	28,922
112	2 Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	1,222,341			Access on Charles & Charles	The state of the s				
	FLOW-THROUGH RECEIPTS/REVENUES FROM										
113	3 ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100			THE PERSON NAMED IN		-				CONTRACTOR OF THE PERSON
115	5 Flow-through Revenue from Federal Sources	2200									
116	6 Other Flow-Through (Describe & Itemize)	2300									
117	7 Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)					Anna Carrier					
119	9 UNRESTRICTED GRANTS-IN-AID (3001-3099)										A CHIEF AND
120	0 Evidence Based Funding Formula (Section 18-8.15)	3001	178,509								
12	L	3005									
122		1 3030									
123	Other Unrestricted Grants-In-Ald from State Sources (Describe & Itemize)	3099									
124	4 Total Unrestricted Grants-In-Ald		178,509	0	0	0	0	0		0	0
125	5 RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	S SPECIAL EDUCATION										
127	7 Special Education - Private Facility Tuition	3100	3,213								THE STREET
128		3105									
129		3110									THE REAL PROPERTY.
130		3120			Select In						
134	4	3130									
132	1	3145									
133	į	1 3199	24.0				THE STATE OF				The state of
3	ţ		2,213	0		0 11					
ဂ္ဂ					THE STATE OF						
36	1	3200									The state of the s
2 6	1	3220									
138	į	3225									THE STATE OF
3	J	3235									
140	.!	3240									
141	CTE - Student Organizations	3270									
142		3299									A SAME TO SERVICE AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS
143	Total Career and Technical Education		0	0			0				
144	BILINGUAL EDUCATION			District Colors							
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310					•				
147	7 Total Bilingual Ed		0				0				

Characteristics Characteri		A	æ	ပ	۵	ш	ш	ဗ	Ξ		7	¥
Description frameworks Description framewo	-			(10)	(20)	(30)	(40)	(20)	(09)	(02)	(80)	(06)
State Fine Land Browder State	2	Description (Enter Whole Dollars)	Acct #,	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security		Working Cash	Tort	Fire Prevention & Safety
2000 Pedication 2000 Pedication 2000 20	148		3360	133	NAME OF THE PARTY.				THE SHEET STATES	The state of the s	STATE AND LINE	The State of the S
Addition (Control Control Co	149		3365									
Address of the forested by tenties 240 24	150		3370									
Transported to the content 2.90 2.27 M 2	151		3410			The second secon						
Transportation register and Vecetoral \$500 \$64,550 \$00 \$42,754 \$15,000 \$	152		3499									
Transportation : Ageinst and Vocaclead 5500 72,234 72,244	153											
Transportation Cheer (Descrite & Henries) 3510 0 0 0 0 0 0 0 0 0	154	Ш	3500				42,734					
Transportation Tran	155		3510				22,216					
Second image proposed control for the feet of the fe	156		3599				A STATE OF THE STA					
Selectific (Interest) 1992 1992 1993	157			0	0		64,950					
Second Received Greated Greated Control Received Directly from the Federal Greated G	158	1 1	3610									
Trans. Marental Options Catalog	159	Scientific Literacy	3660									
Party Oblitions 2705 270	160	Truant Alternative/Optional Education	3692									
Chicago General Entertable Black Grant 3775 3787 3	161	1	3705									The same of the same of
Charge Glasticional Services Block Grant 2775	162	Chicago General Education Block Grant	3766									
State Colorate C	163	Chicago Educational Services Block Grant	3767			THE WAY OF THE PARTY						
Technology Tec	164		3775									
State Charter Schools State Charter School	165	Technology - Technology for Success	3780									
Intervied Learning Constitution S. Simmer Bridges 3825 4,500 1,302 1	166	State Charter Schools	3815									
Charles Char	167	Extended Learning Opportunities - Summer Bridges	3825						Political Hillord			
State Construction Constructio	168	Infrastructure Improvements - Planning/Construction	3920									
Total Restricted Revenue from State Sources (Describe & lemnite) 3899 4,500 0 64,350 0 0 Total Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4001 4	169	School Infrastructure - Maintenance Projects	3925									
Total Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Total Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Total Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Total Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Total Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Total Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Total Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Total Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Total Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Total Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Total Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 4009) Total Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 4009) Total Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 4009) Total Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 4009) Total Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 4100) Total Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 4100) Total Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 4100) Total Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 4100) Total Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 4100) Total Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 4100) Total Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 4100) Total Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 41000) Total Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 41000) T	170		3999	4,500								
Total Receipt from State Sources 3000 186,355 0 0 64,350 0	171			7,846		0	64,950			0	0	
RECEIPTS/REVENUES FROM FEDERAL SOUR REDEAL GOOT (4001-4009) Federal Impact Aid Federal Goot (Describe & 4009 Federal Impact Aid Federal Goot (Describe & 4009 Federal Goot (Descri	172	Total Receipts from State Sources	3000	186,355		0	64,950			0	0	0
The state of Impact Aid Other Unrestricted Grants-in-Aid Received Directly from the Federal Govt (4001-4009) Federal impact Aid Other Unrestricted Grants-in-Aid Received Directly from the Federal Govt (2002-2003) Federal impact Aid Other Unrestricted Grants-in-Aid Received Directly from the Federal Govt (4045-4090) Head Start Construction (Impact Aid) MAGNET Construction (Impact Aid) MAGNET Construction (Impact Aid) MAGNET Construction (Impact Aid) MAGNET Construction (Impact Aid) MAGNET Construction (Impact Aid) MAGNET Construction (Impact Aid) MAGNET Construction (Impact Aid) MAGNET Construction (Impact Aid) MAGNET Construction (Impact Aid) MAGNET Construction (Impact Aid) MAGNET Total Restricted Grants-in-Aid Received Directly from Federal Govt (Describe & 4090) Inmach The V- Innovation and Flexibility Formula Title V Innovation and Flexibility Formula Title V Innovation and Flexibility Formula Title V District Projects Title V District Projects	173											
Pederal Impact Aid Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & 4009 Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & 4009 O	174											Part of the last
Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009 RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090) RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090) MAGNET Construction (Impact Aid) MAGNET Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4000 Itemities) Total Restricted Grants-In-Aid Received Directly from Federal Govt Total Restricted Grants-In-Aid Received Directly from Federal Govt Total Restricted Grants-In-Aid Received Directly from Federal Govt Total Restricted Grants-In-Aid Received Directly from Federal Govt Total Restricted Grants-In-Aid Received Directly from Federal Govt Total Restricted Grants-In-Aid Received Directly from Federal Govt Total Restricted Grants-In-Aid Received Directly from Federal Govt Total Restricted Grants-In-Aid Received Directly from Federal Govt The V- Innovation and Flexibility Formula Title V- Innovation and Flexibility Formula Title V- Innovation and Flexibility Formula	175		4001									
Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt 4045 4050 4045 4045 4050 4050	176		4009									
Head Start Construction (Impact Aid) Head Start Construction (Impact Aid) MAGNET Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4050 Uther Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4090 Itembal Interview	177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0		0	0	0	0
Head Start 4045 Construction (Impact Aid) 4050 MAGNET 4050 Other Restricted Grants-In-Aid Received Directly from the Federal Govt 4050 Itembral Total Restricted Grants-In-Aid Received Directly from Federal Govt 0 RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999) 0 TITLE V THIE V TITLE V 4100 TITLE V Innovation and Flexibility Formula 4100 TITLE V Innovation and Flexibility Formula 4100	178											
Construction (Impact Aid) 4050 MAGNET 4000 Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4090 4000 Total Restricted Grants-In-Aid Received Directly from Federal Govt 0 0 RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999) 0 0 TITLE V THIE V 4100 TITLE V Innovation and Flexibility Formula 4100 TITLE V District Projects 4100	179		4045									
MAGNET Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4090 Itembal International Received Directly from Federal Govt RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999) TITLE V THE V - Innovation and Flexibility Formula THE V - District Projects THE V - District Projects	180		4050									
Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4090 Itemipel Total Restricted Grants-In-Aid Received Directly from Federal Govt RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999) TITLE V THE V - Innovation and Flexibility Formula 4100 The V - District Projects 4105 The V - District Projects The V - District Project The V - Distric	181	MAGNET	4060									A STATE OF THE STATE OF
Total Restricted Grants-In-Aid Received Directly from Federal Govt RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999) TITLE V TITLE V TITLE V Innovation and Flexibility Formula THE V - Innovation and Flexibility Formula THE V - District Projects THE V - District Projects	182	[4090									
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999) TITLE V TITLE V TITLE V Innovation and Flexibility Formula Title V - Innovation projects Title V - District Projects Table V - District Projects	183		-	0	0		0		0			0
TITLE V TITLE V - Innovation and Flexibility Formula TITLE V - District Projects	184		(666		And the state of t							
Title V - Innovation and Flexibility Formula Title V - District Projects	185											
Title V - District Projects	186		4100									
	187	Title V - District Projects	4105							A.III GOVAN AIR		

	≪	В	ပ	٥	Ш	Ь	9	I	_	-	¥
E			(10)	(20)	(30)	(40)	(20)	(09)	(02)	(80)	(06)
	Constitution of the fact of th						Municipal		6.4	God	(00)
7	Description (enter whole boliars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/ Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
188	Title V - Rural Education Initiative (REI)	4107					Security	ALTERNATION OF THE PERSON NAMED IN	THE THE PASSE	Mark States	
189		4199					OF COMP				
130	- 1		0	0		0	0				
191											
200	_!	4200 1	140								
194	National School Luhon Program Special Milk Program	4215	1,656	The second second				The state of the s			
195	1	4220	725								
196	1 1	4225	38,120								
18/	4	4226									
198		4240									
2002	Total Food Service	4239	40,501				0				
201	_										
202	Title I - Low Income	4300	25,367								
203	Title I - Low Income - Neglected, Private	4305									
204		4340									
205	!	4399	MUNICIPAL STATE ST	4		4	***************************************				
2007	1	-	25,367	0		0	0				
2	TILEIV	,		THE REAL PROPERTY.							
807	Title IV - Student Support & Academic Enrichment Grant	4400	12,132								
508	_!	4421									
2	ł	4499	12 132		A COLUMN SAN						
7	Total Title IV		751,132	0		0	D				
717	0										
213	1_	4600	AND THE PERSON NAMED IN COLUMN								
7 2	_ !	4605	1,984						A COUNTY OF THE PARTY OF THE PA		
218	red - Spec Education - IUEA - Flow Inrough	4620	10,5/01		STATE OF STATE OF						
217		4620									
218	į	4000	1								
219	j_		12,554	0		0	0				
220			1								
221	CTE - Perkins - Title IIIE - Tech Prep	4770									The second second
222	CTE - Other (Describe & Itemize)	4799									
223	Total CTE - Perkins		0	0			0				
225	Federal - Adult Education	4810		And the Party of t						Service Me	of the water
228	ARRA - Usehera State Ald - coucation Stabilization ARRA - Title I - I ow Income	4850						The second second		MOVEMENT AND ADDRESS OF THE PARTY OF THE PAR	A COUNTY OF THE PARTY.
227	ARRA - Title I - Neglected, Private	4852			i						
228		4853									
229		4854									
230		4855									
000	AKKA - IUEA - Part B - Preschool	4020									
222	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title IID - Technology-Formula	4860									
235	ARRA - Itte II.O echinology-Competitive ARRA - McKinney - Vento Homeless Education	4861	The same in the same of the same in the same in								
236	ARRA - Child Nutrition Equipment Assistance	4863									
237	Impact Ald Formula Grants	4864									
238	Impact Aid Competitive Grants	4865									And the second sections of the second
239	Qualified Zone Academy Bond Tax Credits	4866									
240	Qualified School Construction Bond Credits	4867									
1 4.7	Build America Bond Tax Credits	4868	-								

The notes are an integral part of these financial statements.

Printed Date: 9/8/2021 Lostant afr-21-form

The notes are an integral part of these financial statements.

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

\dashv	A	В	ပ	D	E	L	<u>ග</u>	I		ص	~
_			(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 & Safety
242	Build America Bond Interest Reimbursement	4869									
243	ARRA - General State Aid - Other Govt Services Stabilization	4870									
244	Other ARRA Funds - II	4871									
245	Other ARRA Funds - Iil	4872									
246	Other ARRA Funds - IV	4873									
247	Other ARRA Funds - V	4874									
248	ARRA - Early Childhood	4875									
249	Other ARRA Funds VII	4876									
250	Other ARRA Funds VIII	4877									
	Other ARRA Funds IX	4878									
252	Other ARRA Funds X	4879									
253	Other ARRA Funds Ed Job Fund Program	4880									
	Total Stimulus Programs		0	0	0	0	0	0		0	0
	Race to the Top Program	4901		T. Aug.							
	Race to the Top - Preschool Expansion Grant	4902									
	Title III - Immigrant Education Program (IEP)	4905									
	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909				Committee of the commit					
	McKinney Education for Homeless Children	4920									
	Title II - Eisenhower Professional Development Formula	4930									
	Title II - Teacher Quality	4932	1,400								
	Federal Charter Schools	4960									
	State Assessment Grants	4981									
Land I	Grant for State Assessments and Related Activities	4982									
	Medicaid Matching Funds - Administrative Outreach	4991									
266	Medicaid Matching Funds - Fee-for-Service Program	4992	1,843								
	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	23,317								
268	Total Restricted Grants-In-Ald Received from the Federal Govt Thru the State		117,114	0	0	0				0	0
569	Total Receipts/Revenues from Federal Sources	4000	117,114	0	0	0	0	0	0	0	0
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)					133,920	722,72		14,366	156,358	28,922
	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		1,525,810	147,538	189,002	133,920	722,72	0	14,366	156,358	28,922
ı											

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

Page 16

	4	8	U		ш	L	Ö	Ξ		-	×	
-			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
ы	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
က	Regular Programs	1100	313,494	37,164	18,026	39,896		430			409,010	411,012
9 1	Tuition Payment to Charter Schools	1115									0	
- 00	Special Education Programs (Functions 1200-1220)	1200	41.900	9.084		192					51 176	33 675
6	Special Education Programs Pre-K	1225									O	Crotoc
10	ш	1250									0	
=	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300	ļ								0	
13	- !	1400							Ý		0	
4	4	1500	7,100	12	1,349						8,461	6,145
15	1	1600									0	
9	4	1650									0	
- 0	Driver's Education Programs	1700		The state of the s							0	
0 6	4	1800									0	
2 5	1	1900	III - Interest of the		A STATE OF THE PERSON					The state of the state of	0	
3 5	Pre-K Programs - Private Lutton	1011									5 0	
3 6	regular N-12 Frograms - Frivate Luttoni	1767						0.00			2 2 2 2	
3 6	Special Education Programs 8-12 - Private Luition Consists Education Description Descripti	1012						58,314			58,514	47,000
242	Remedial/Supplemental Programs K-12 - Private Tuition	1914									o i c	in the second
22	Remedial/Supplemental Programs Pre-K - Private Tuition	1915										
92	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
59	Summer School Programs - Private Tultion	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921					The state of the s				0	
32	Truants Alternative/Optional Ed Progras - Priyate Tuition	1922									0	
33	Student Activity Fund Expenditures	1999					CHILD THE COLUMN	2,033			2,033	and the second s
3 6	Total Instruction " (without Student Activity Funds).	4	362,494	46,260	19,375	40,088	0	58,744	0	0	526,961	497,832
	े ड	2000		-	a color	ono/ot		a de la composição de l		i	+66'076	760/164
												STATE OF THE STATE
38	Attendance & Social Work Services	2110									0	
39	Guidance Services	2120									0	
40	Health Services	2130			7,651						7,651	6,000
41	Psychological Services	2140									0	
45	Speech Pathology & Audiology Services	2150					Ì				0	
43	Other Support Services - Pupils (Describe & Itemize)	2190			distinct and disti		31	7	r.		0	
44	Total Support Services - Pupils	2100	0	0	7,651	0	0	10	0	0	7,651	6,000
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											W diese
1 46	Improvement of Instruction Services	2210			655	4,322					4,977	9,895
4 0	Educational Media Services	2220	-			20,850				-	20,850	25,300
49	Assessment & lesting	0627	0		- 655	25 173		0			0	2,700
6	SUPPORT SERVICES - GENERAL ADMINISTRATION	2077				***************************************					170'67	C60'/C
2 2	Roard of Education Carvine	7310	1,000		102 50			000			L	
25	Executive Administration Services	2320	68.000	4.226	960			375			73 561	667,239
53	Special Area Administration Services	2330			·-					-A+ w	0	200
54	Tort Immunity Services	2361,										
55	Total Support Services - General Administration	2300	000'69	4,226	24,542	1 0	0	1,314	0	0	99.082	91.559
1	Down Date: Diopopal								4	3 -		- manden

The notes are an integral part of these financial statements.

Print Date: 9/8/2021 Lostant afr-21-form

Column C	t	*	-	,		L		(-				ľ
Part Part	-	•	0	(1001)	1000	(300)	(400)	(200)	1009)	1002)	Const	2 000	4
Part December De		Description (Enter Whole Dollars)	tug	Calaripe	Employee Benefits	Purchased	Supplies &	Capital Outlan	Other Objects	Non-Capitalized	TermInation	(anc.)	Ĉ.
	7			Salaties	culproyee penells	Services	Materials	Capital Outlay	Offier Objects	Equipment	Benefits	lotal	Budget
Continue to the continue to	56	SUPPORT SERVICES - SCHOOL ADMINISTRATION	2410	23.063	2 5 5 4 5		200		COCC			4 4 7 ()	-
Part Part Part Part Part Part Part Part	28	Other Support Services - School Admin (Describe & Itemize)	2490	100,00	040,4		007		567			0	U56,7c
Process Proc	59	Total Support Services - School Administration	2400	53,064	1	0	736	0	299		0	56,144	57,930
State of colorist process between 250 months 250 mo	8	SUPPORT SERVICES - BUSINESS		TOTAL PARTY		Sterning N							
State Stat	<u>6</u>	Direction of Business Support Services	2510									0	
State between test stretches 19	8	Fiscal Services	2520	45,333		527	445					46,305	31,300
Participation: 1 1999 1942 19	3 2	Operation & Maintenance of Plant Services Publi Transportation Services	2550									010	
Part Part	65	Food Services	2560	16,212		59	23,498		59			39,828	48,668
Subject Section CHICAL	8	Internal Services	2570			14.50						0	
Part Part	67	Total Support Services - Business	2500	61,545	0	286	23,943	0	29	0	0	86,133	79,968
Pure Pure	8	SUPPORT SERVICES - CENTRAL			MINE CONTRACTOR		The state of the s			BORT TATE			
Information Services 2009	8	Direction of Central Support Services	2610									0	
Designation of the control of the	2	Planning, Research, Development, & Evaluation Services	2620									0	
Control State Control Stat	-	Information Services	7680									0 0	
March Stage Stage	1/2	Staff Services	7660		İ							0 0	
Color & Spanic Security State (SE 197) 2500 1,170 1,000	4	Total Support Services - Central	2600	0	0	0	0	0	10		0	- (0	0
Part State Par	75	Other Support Services (Describe & (temize)	2900	H		1.701						1.701	6.000
Activities to contain the second test of the seco	16	Total Support Services	2000	183,609	6,771	35,135	49,351	0	1,672	0	0	276,538	279,352
Properties for principle (Program) (2009) Properties (Program) (120)		COMMUNITY SERVICES (ED)	3000			4,500	498					4,998	200
Properties to Septial Execution (1982 Personal 1982) Properties to Septial Execution (1982 Personal 1982) Properties to Septial Execution (1982 Personal 1982) Properties to Septial Execution (1982 Personal 1982 Persona		PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
Properties for Regarding Configuration Programs 4.10 24.554	62	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Primette to Separate Board Programs 20,00	8	Payments for Regular Programs	4110									0	
Payment to that Auth Charle Ing Education Programs 4129 20	20	Payments for Special Education Programs	4120			74,584						74,584	87,808
Properties for Cell Programme 24,00 Prog	82	Payments for Adult/Continuing Education Programs	4130									0	
Prepared to Compared to Comp	8	Payments for CTE Programs	4140									0	
1999 1990	%	Payments for Community College Programs	4170									٥	
Payments for Regular Portation Control Contr	200	Other Payments to in-State Govt. Units (Describe & Itemize)	4190			420						420	
Pargment for Special Education Programs - Tuition 4220 Pargment for Adult/Confortuing Education Programs - Tuition 4230 Pargment for Community College Programs - Tuition 4230 Pargment for Community College Programs - Tuition 4230 Pargment for Community College Programs - Tuition 4230 Pargment for Community College Programs - Tuition 4230 Pargment for Community College Programs - Tuition 4230 Pargment for Community College Programs - Turition 4230 Pargment for Delay Community College Programs - Turition 4330 Pargment for Delay Community College Programs - Turition 4330 Pargment for Object Programs - Turition 4330 Pargment for Object Programs - Turition 4330 Pargment for Object Programs - Turition 4330 Pargment for Community College Programs - Turition 4330 Pargment for Object Programs - Turition 4330 Pargment for Object Programs - Turition 4330 Pargment for Object Programs - Turition 4330 Pargment for Object Programs - Turition 4330 Pargment for Object Programs - Turition 4330 Pargment for Object Programs - Turition 4330 Pargment for Object Programs - Turition 4330 Pargment for Object Programs - Turition 4330 Pargment for Object Programs - Turition 4330 Pargment for Object Programs - Turition 4330 Pargment for Object Programs - Turition 4330 Pargment for Object Programs - Turition 4330 Pargment for Object Programs - Turition 4330 Pargment for Object Programs - Turition 4330 Pargment for Object Programs - Turition 4330 Pargment for Object Programs - Turition 4330 Pargment for Object Programs - Turition 4330 Pargment for Object Programs 4330 Pargment for Object Object Programs 4330 Pargment for Object Object Object Object	8 8	Total Payments to Other Govt Units (In-State)	4100			15,004			395, 550			395,550	87,808
Payments for Kalary Continuing Education Programs - Tution 4220 Payments for Continuing Education Programs - Tution 4220 Payments for Continuing College Programs - Tution 4220 Payments for College Programs - Tution 4220 Payments for College Programs - Tution 4220 Payments for College Programs - Tution 4220 Payments for College Programs - Transfers 4220 Payments for College Programs - Transfers 4320 Paym	88	Payments for Special Education Programs - Tuition	4220						105,904			105,904	151,636
Payments for CIE Programs - Tution 4200 Payments for CIE Programs - Tution 4220 Payments for CIE Programs - Tution 4220 Payments for Cie Programs - Tution 4220 Payments to Display 4220 Payments to Display 4220 Payments to Close Payments to Display 4220 Payments for Cie Programs - Tution 10 State Good Units - Tution 10 Stat	89	Payments for Adult/Continuing Education Programs - Tuition	4230							The same		0	Appear of the state of the stat
Payments for Community College Programs - Tuition 4220 Payments for Community College Programs - Tuition 4220 Payments for College Programs - Tuition 4220 Payments for Regular Programs - Transfers 4220 Payments for Regular Programs - Transfers 4320 Payments for CIE Programs - Transfers	90	Payments for CTE Programs - Tuition	4240									0	
Payments for Other Programs - Tuttion 4220 Cold Fugure Cold Fugu	91	Payments for Community College Programs - Tuition	4270									0	
Other Payments to in State of court bridge of court units 4290 Other Payments to in State of court bridge of court units 4290 Payments for Regular Programs - Transfers 4330 Payments for Special Education Programs - Transfers 4330 Payments for Court Engagement Transfers 4330 Payments for Court Engagement Transfers 4330 Payments for Court Engagement Transfers 4330 Payments for Court Engagement Transfers 4330 Payments for Court Engagement Transfers 4330 Payments for Court Engagement Transfers 4330 Other Payments to Other Gover Units - Transfers of Last Engagements to Other Gover Units - Transfers of Last Engagements to Other Gover Units - Transfers of Last Engagements to Other Gover Units - Transfers of Last Engagements to Other Gover Units - Transfers of Last Engagements to Other Gover Units - Transfers of Last Engagements to Other Gover Units - Transfers of Last Engagements to Other Gover Units - Transfers of Last Engagements to Other Gover Units - Transfers of Last Engagements o	92	Payments for Other Programs - Tuition	4280					18 18 18 18 18 18 18 18 18 18 18 18 18 1		THE TRANSPORT		0	
Payments to Caree Low Crimes 1970	3 2	Other Payments to In-State Govt Units	4290						201 454		JL.	0	0.44
Payments for fegular Programs - Transfers 433.0 Payments for Special Education Programs - Transfers 433.0 Payments for Special Education Programs - Transfers 433.0 Payments for CTE Programs - Transfers 433.0 Payments for CTE Programs - Transfers 433.0 Payments for CTE Programs - Transfers 433.0 Payments for CTE Programs - Transfers 433.0 Payments for Other Programs - Transfers 433.0 Other Payments for Other Order Institute Govt Units - Transfers 433.0 Other Payments to Other Govt Units - Transfers 60.0 Total Payments to Other Govt Units - Transfers 60.0 Total Payments to Other Govt Units - Transfers 60.0 Total Payments to Other Govt Units - Transfers 60.0 Total Payments to Other Govt Units - Transfers 60.0 Total Payments to Other Govt Units - Transfers 60.0 Total Payments to Other Govt Units - Transfers 60.0 Total Payments to Other Govt Units - Transfers 60.0 Total Payments to Other Govt Units - Transfers 60.0 Total Payments to Other Govt Units - Transfers 60.0 Total Payments to Other Govt Units - Transfers 60.0 Total Payments to Other Govt Units - Transfers 60.0 Total Payments to Other Govt Units - Transfers 60.0 Total Payments to Other Govt Units - Transfers 60.0 Total Payments 60.0 To	5 0	Total rayments to Other Govt Onits - United (in State)	4200									+C+(TOC	סדלידם
Payments for Special Endiagon Programs - Transfers 4320 Payments for CARLOW/Continuing Continuing C	2 6	Payments for Regular Programs - Transfers	4310								ال	0.0	
Payments for Adury Continuing to Programs - Transfers 4330 Payments for CTE Programs - Transfers 4330 Payments for Offer Programs - Transfers 4330 Payments to Offer Programs - Transfers 4330 Chere Payments to In-State Goat Units - Transfers (In-State) 0 Payments to Other Goat Units - Transfers (In-State) 0 Payments (In-State) 0 Payments (In-State) 0 Payments (In-State)	3 6	Payments for Special Education Programs - Iransfers	4320										-9
Payments for CHE Programs 1 4400 Payments for CHE Programs 1 75,004 Payments for CHE Programs 1 75,004 Payments for CHE Programs 1 75,004 Payments for CHE Programs 1 75,004 Payments for Chert Programs 1 75,004 Payments to Chert Govt Units 7 Transfers Inn-State) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	<u> </u>	Payments for Adult/Continuing Ed Programs-Transfers	4330								IL.		
Payments for Order Programs - Transfers 1 4380 Other Payments for Cother Programs - Transfers 1 4380 Other Payments to Cother Goav Units - Transfers In - State)	00 00	Payments for CIE Programs - Transfers	4340									0 0	
Other proposal of the contro	100	Payments for Community College Program - Transfers Doumnary for Other Department - Transfers	43/0										
Total Payments to Other Good Units Track of Payments to Other Good Units Track of Payments to Other Good Units Track of Payments to Other Good Units Track of Payments to Other Good Units Track of Payments T	5 5	Other Dayments to In-Chate Court Haite. Transfers	738V								11	0	
Total Payments to Other Goot Units - Transfers (in-State) 4400 175,004	5 5	Other Paylliens to include Gove Other - managers	A200		1				4			5	
Total Planet state of the record to	103	Total Payments to Uther Govt Units - Transfers (in-State)	4300						0		į!	0	0
DEBT SERVICES (ED) S000 DEBT SERVICES - INTRESS TON SHORT-TERM DEBT 5.110 Tax Anticipation Warrants 5.120 Tax Anticipation Notes 5.120	104	Total Payments to Other Govt Units	4000						501,454		Щ	576.458	699 974
DEBT SERVICES - INTRERS'S TON SHORT-TERM DEBT Tax Anticipation Warrants Tax Anticipation Notes Tax Anticipation Notes	105	DEBT SERVICES (ED)	2000										
Tax Anticipation Warrants 5120 Tax Anticipation Notes 5120	106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Motes 5120	107	Tax Anticipation Warrants	5110									0	
	108	Tax Anticipation Notes	5120									0	-

The notes are an integral part of these financial statements.

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-		_	(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
^	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized	Termination Renefits	Total	Budget
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130		A THOUSAND			STEER STREET STREET		and and and and and and and and and and			
110	State Aid Antichation Certificates	2140										
=	Other interest on Short-Term Debt	5150	The same of the sa									
112	Total Interest on Short-Term Debt	2100						0			0	C
113	Debt Services - Interest on Long-Term Debt	2200									0	
114	Total Debt Services	2000			10/			0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	0009										
1,18	1		546 103	2000	210 261	0000	c	200	C		900	4
	- 11		COTONO	100,00	+10,401	156,60		D/o'Toc	D is		1,364,333	1,477,508
117			546,103	53,031	134,014	786,937	0	563,903	0	0	1,386,988	1,477,608
,		thout										
-	Student Activity runds 1999)										139,856	
119	1										138,822	
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										March Transfer
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125												
126	Discussion of Business Comment Consison	2510									c	
1 5	Discussion of boomers address	25.00										
2 2	Facilities Acquisition & Construction Services	7230									0	
22	Operation & Maintenance of Plant Services	2540	46,460	1,362	30,731	43,512					122,065	128,700
123	Pupil Transportation Services	2550									٥	
3	Food Services	2560									0	
5	Total Support Services - Business	2500	46,460	1,362	30,731	43,512	0	0	0	0	122,065	128,700
5	Other Support Services (Describe & Itemize)	2900	45.450	1 367	30 731	43 517			ic	0	122 065	120 700
134	COMMINITY CEDITICS (C.B.M.)	3000									000/371	OC COT
3 3	Common Street Comm			T			Landa de la constante de la co					
135	PAYMENTS TO OTHER DIST & GOUT UNITS (O&M)	4000										
138	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)	Ì						THE REAL PROPERTY.			THE PART OF THE	N.
137	Payments for Regular Programs	4110									0	
ဂ ဂ	Payments for Special Education Programs	4170									0	
3	Payments for CTE Programs	4140									0	
4	Other rayments to in-state bowt. Onlis (Describe & Itemize)	061		-							0	lo
CP	lotal Payments to Other Govt. Units (In-State)	4100		-11							L L	5
143	Total Daymonte to Other Good Unite	4000			0			0				0
144	DEBT SERVICES (O&M)	2000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											STATE OF THE STATE
146	Tay Anticipation Warrants	5110									C	
1	TON CHING PROBLEM AND RAILS.	2130										
148	Cornorate Personal Pron Reni Tax Anticination Notes	5130									0 0	
149	State Aid Anticipation Certificates	5140						1			0/10	i
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150										
151	Total Debt Service - Interest on Short-Term Debt	2100						0				0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									C	A GAS EL COLON DE LA CALLANTA DE LA
153	Total Debt Services	2000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	0009										
155	-	1000	46,460	1,362	30,731	43,512	0	0	0	0	122,065	128,700
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures						Man I I I I				25,473	

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52,356 187,356 187,356 100,440 135,000 ____ 100,440 Budget 97,280 000 97,280 0 00 00 500 186,857 186,857 2,145 0 0 0 0 0 51,357 135,000 (006) Total ¥ 0 Termination Benefits (800)0 Non-Capitalized Equipment (700) 500 186,857 0 51,357 135,000 Other Objects (009) I 0 Capital Outlay 200 ပ 10,299 10,299 Supplies & Materials (400) 74,155 74,155 Purchased Services (300)**Employee Benefits** 0 (200)Δ 12,826 12,826 Salaries (100)ပ Funct # 5110 5120 5130 5140 5150 4120 4000 5100 5000 2550 2900 2000 3000 4110 4120 4130 4140 4170 4190 4000 5200 മ 5000 5300 6000 2100 1000 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT Other Support Services - Pupils (Func. 2190 Describe & Itemize) 40 - TRANSPORTATION FUND (TR) Other Payments to In-State Govt. Units (Describe & Itemize) Other Payments to in-State Govt Units (Describe & Itemize) 30 - DEBT SERVICES (DS) Description (Enter Whole Dollars) 164 Total Payments to Other Districts & Govt Units (In-State) Other Interest on Short-Term Debt (Describe & Itemize Corporate Personal Prop, Repl. Tax Anticipation Notes PAYMENTS TO OTHER DIST & GOVT UNITS (In-State) DEBT SERVICES - INTEREST ON SHORT-TERM DEBT Payments for Adult/Continuing Education Programs Total Debt Services - Interest On Short-Term Debt DEBT SERVICES - INTEREST ON LONG-TERM DEBT PAYMENTS TO OTHER GOVT UNITS (IN-STATE) Total Payments to Other Govt. Units (In-State) PAYMENTS TO OTHER DIST & GOVT UNITS (DS) DEBT SERVICES - OTHER (Describe & Itemize) PAYMENTS TO OTHER DIST & GOVT UNITS (TR) Other Support Services (Describe & Itemize) Payments for Community College Programs Payments for Special Education Programs Payments for Special Education Programs (Lease/Purchase Principal Retired) 11 ROVISION FOR CONTINGENCIES (DS) Total Disbursements/ Expenditures State Aid Anticipation Certificates SUPPORT SERVICES - BUSINESS Payments for Regular Programs SUPPORT SERVICES - PUPILS Pupil Transportation Services Payments for CTE Programs Tax Anticipation Warrants COMMUNITY SERVICES (TR) Tax Anticipation Notes Total Support Services SUPPORT SERVICES (TR) Total Debt Services DEBT SERVICES (DS) 158 160 65 166 82 83 88 83 8 91

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0 0

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Other Interest on Short-Term Debt (Describe & Itemize)

Corporate Personal Prop. Repl. Tax Anticipation Notes

State Aid Anticipation Certificates

DEBT SERVICE - INTEREST ON SHORT-TERM DEBT

Tax Anticipation Warrants

Tax Anticipation Notes

5120 5130 5140 5150

5110

4000

PAYMENTS TO OTHER GOVT UNITS (OUT-DF-STATE)

Total Payments to Other Govt Units

DEBT SERVICES (TR)

201

	A	8	၁		ш	L	e e	Ξ		-	×	
/ -			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	_
	Description (Enter Whole Dollars)	# tous	Calariae	Employee Benefite	Purchased	Supplies &	veltu O letjac	Other Ohloch	Non-Capitalized	Termination		7
7		Lanct #	Salaries	Employee benefits	Services	Materials	Capital Outlay	Orner Objects	Equipment	Benefits	Total	Budget
208	Total Debt Services - Interest On Short-Term Debt	2100						0	SUSPENSION IN COLUMN		0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	2200									0	
		2300										
210	310										0	
211		2400									0	
717	Total Debt Services	2000						0			0	0
213	=	0009										
714	- ;}		12,826	0	74,155	10,299	0	0	0	0	97,280	100,440
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										36,640	
24.7	50 - MINICIPAL BETIREMENT/SOCIAL SECTIBITY ELIND (MR/SS)	(55)										
7 3		(con)										
218	Z 1	1000	The state of the s								STATE OF THE STATE	
213	- 1	1100		6,163							6,163	6,920
3 8		5711									0	
22,00		1335		T'App							1,956	1,770
2223		1250									5 0	
224	Nemedial and Supplemental Programs - N-12	1250										
225	1	1300										
28	!	1400	TOTAL METERS							NAME OF STREET		
227	1	1500		239							239	525
228	į	1600		The second secon							0	
229	1	1650	1 F 10 L								0	
230	Driver's Education Programs	1700								S PARTE S	0	
23	Bilingual Programs	1800									0	
232		1900									0	Orania state inter-
233	Total Instruction	1000		8,368							8,368	9,215
234	ಪ_	2000										The state of the s
235												
736		1 2110	SAL STATE	many demands product of the second							0	
237		2120									0	
738	- !	2130									0	
739		2140									0	
740	ij	2150									0	
241	Other Support Services - Pupils (Describe & Itemize)	2190		-							0	
212	1	2100									0	
243												The same
4	_ [2210									0	
45	. !	2220									0	
246	j	2230		c							0	and a
2 3		2200										
248	ಶ											
249	Board of Education Services	2310		77							77	75
250	Executive Administration Services	2320		1,232							1,232	ŀ
251	Special Area Administration Services	2330		A CONTRACTOR OF THE PROPERTY OF THE PARTY OF							0	
252	Claims Paid from Self Insurance Fund	1361									0	
253	_ !	2365		16.						A A	0	N a company of the
254		2300		1,309							1,309	75
522	- [
256	- 1	2410		972							972	1,000
722	Other Support Services - School Administration (Describe & Itemize) Total Support Services - School Administration	2490		977							0	
	4	AUT.									716	1,000

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

L	A	В	ပ	٥	Ш	ш	9	Ξ		7	¥	
┢			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	i
_ '	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
7					Services	Materials			Equipment	Benefits	5	i gan
52												
180		2510									0	
199		2520		3,828							3,828	3,760
Z62		2530									0	
<u>8</u>		2540		3,929							3,929	4,450
564	Pupil Transportation Services	2550		1,104							1,104	820
265	5 Food Services	2560		1,399							1,399	1,570
266	5 Internal Services	2570									0	
267	Total Support Services - Business	2500		10,260							10,260	10,600
268	S SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	
270	<u> </u>	2620									0	
27	Information Services	2630									0	
272	ì	2640									0	
273		3,660										
1	4	2007										lo
1	- !!	7007									5	
2/0		2900		TV CV							0	TO STANDARD STAND
1		7000		146,21							145,21	11,6/5
277	7 COMMUNITY SERVICES (MR/SS)	3000									0	
278	B PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
270	Payments for Regular Programs	4110									C	
1 000	ļ	220										
		4170									0	
200		4140									0	
3	lotal Payments to Other Govt Units	3									D !)
783		2000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT	7										
285	5 Tax Anticipation Warrants	5110									0	
286	i	5120									0	
287	_1	5130									0	
288		5140		The State of the							0	•
289	Other (Describe & Itemize)	5150									0	
290	U Total Debt Services - Interest	2000						0			0	0
291	4	9009										
292	2			20,909				0			20,909	20,890
293	3 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										6,618	
7.94 7.94		Ī										
295												
296	S SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	B Facilities Acquisition and Construction Services	2530									0	
299	9 Other Support Services (Describe & Itemize)	2900									0	
300	0 Total Support Services	2000		0	0	0	0	0	0	0	0	0
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	
304		4120									0	
305		4140									0	
306		4190									0	
201		4000			0			0			0	0
308	E	0009										
SOS		₅	0	0	0	0	0	0	0	0	0	0
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures				CAN TREE BY						0	
2											Committee and Co	

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The notes are an integral part of these financial statements.

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

1													
Proceedings Processing Pr		Α	8	ပ	Δ	ш	щ	ပ	=	-	7	¥	1
Part Part	- ~		Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
Section Properties Section	312												
Part Part	314												
Principation of the prin	31	INST	1000			THE REAL PROPERTY.							
State Stat	31		1100									0	
Contraction Contraction	0 6		21115									0	
Execution of Control	310		1125									0 0	000 55
Particular (Septimental Programs 12, 22, 22, 22, 22, 22, 22, 22, 22, 22,	320		1225									0	חחחייד
International programment of the programment of t	32,		1250									0	
Clinic properties 2000 2	32,		1275									0	
Control Programmer 1400	32		1300									0	
Internstitation beganner 1500 1	357		1400									0	
State State Projective State State Projective State State Projective State State State Projective State St	32		1500									0	380
Direct Education Operand 1919 1	32		1600									0	
Depart Engine Programs 2000 200	32		1650									0	
Equation of Equa	32		1700									0	
True Affectional Programs 1900 90 <t< td=""><th>32</th><td></td><td>1800</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td></td></t<>	32		1800									0	
Price Programs Price Price Programs Price Programs Price Programs Price Programs	33		1900									0	
Second literation Programme La Faringman La Marchine La Marchine La Marchine La Marchine La La Marchine La La Marchine La La Marchine La La La La La La La La La La La La La	33,		1910									D	
Signed lifection regardent & 2 Threat Malanta (1972) Signed lifection regardent & 2 Threat Malanta (1972) Interestication regardent & 2 Threat Malanta (1972) Interestication regardent Partent Partent Partent Partent Partent Partent P	337		1911									0	
Statistication Programs for Exposer Librarian 1913 1913 1914 1	33		1912									0	
Part metaligic programs in Programs (Part & Fronta Fullians) 1919	8		1913									0	
Internetiable programment Pr	33		1914									0	
Client Programe Protein Parties and Engineery Protein Parties (1918) 1918	336		1915									0	
Cutterdeparte Printed Fullion 1511 151	8		1916									0	
	33		1917									0	
Summer State Of Programs Private I ultimate I aliana 1919 1	<u> </u>		1918									0	
Internation Private Lution 1531 1530 1300 1530	4		1919									0	
Future Attenuation of Particle Attenuation of Partic	4		1920									0	\$
Trunch Horizonte/OR LE Programe Provise fudion 1592 1000	4		1921									0	
Support Services - Purall	र्स है		1922	•		16	The state of the s	THE STREET		ATTITUTE OF THE PERSON NAMED IN	THE REAL PROPERTY.	0	
Support Services Full 2000 Attendance & Social Work Services 210 Companies Companie	5		TOO	3				0	0		0	0	17,380
Authoritation & Continuo Paper Parkers Figure Figur	ģ [S	2000										
Automation State of the control of the co	¥ 2	3	2700										
Vertication Services Value Value </td <th>5 6</th> <td></td> <td>7130</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td>	5 6		7130									0	
Pytichlogical Services 2140 214	5 8		2130									0 0	
Special Special	350		2140										
Other Support Services - Pupils (Describe & Nemie) 2350 0	35,		2150									0	
Total Support Services - Pupil Laborational Staff 200 <	352		2190									0	
Support Services - Instructional Steff 2200 Page and Legistration Services - Instructional Steff Page and Legistrational Services - Instructional Steff Page and Legistrational Services - Instructional Steff Page and Legistrational Services - Instructional Services - Instru	355		2100	0	0	0	0	0	0	0	C	0	0
Educational Necisions Services 2220	354		2200										
Educational Media Services 2220 Company of Services	356		2210									0	
Assessment & Pesting Assessmen	356		2220									0	
Support Services - Instructional Staff 2200 0	32	As	2230									0	
SurPost Services - General Laborations Services - General Administration 53,201 52,201 Board of Education Services 2320 17,000 17,000 Special Administration Services 2320 17,000 17,000 Claims Paid from Self Instruction Services Administration Services and Instruction Services and Instruction Services and Instruction Services Payments 1361 0 Risk Management and Claims Services Payments 2365 0 0 0 0 0 0 663,201 Lostant art-21-form Lostant art-21-form The notes are an integral part of these financial statements. 17,000 0 0 0 0 0 0 663,201 0	š,		2200	0	0	0	0	0	0	0	0	0	0
Board of Education Services 23.201 S5.201 S5.201 Executive Administration Services 2320 17,000 17,000 17,000 Claims Paid from Self Insurance Fluid 2361 65,201 0 0 Risk Management and Claims Services Payments 2365 0 <td< td=""><th>33</th><td></td><td>2300</td><td></td><td></td><td></td><td>THE REAL PROPERTY.</td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	33		2300				THE REAL PROPERTY.						
Executive Administration Services 2320 17,000 Special Area Administration Services 2330 0 <th></th> <td></td> <td>2310</td> <td></td> <td></td> <td>52,201</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>52,201</td> <td>4,728</td>			2310			52,201						52,201	4,728
Special After Administration Services 2330 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 65,201 0 0 65,201 0 65,201 0 0 0 0 0 0 0 0 0 0 65,201 0 0 65,201 0 65,201 0 0 65,201 0	8 8		2320	17,000								17,000	17,000
Risk Management and Claims Services Payments 2365 7,000 0 52,201 0 0 0 0 66,201 Lostant arr-21-form The notes are an integral part of these financial statements. The notes are an integral part of these financial statements. 17,000 0 0 0 66,201	3 8	Ċ	2330	-							C S	0	
Total Support	36		2365									0 0	
The notes are an integral part of these financial statements.	365		2300	17,000		52,201	0		0	0	0	69,201	21,728
		Lostant afr-21-form			The notes are a	n integral part o	these financial	statements.					

	•	-	C				(-	2	-
-			1901	1000	1900/	10077	D Victory	1000	(OOL)	1000	۷ (_
	Description (Free Whole Dellace)	-	(1001)	(2007)	(300)	(400)	(nnc)	(ppg)	(100/)	(800)	(006)	
^		Funct #	Salaries	Employee Benefits	Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized	Benefits	Total	Budget
366	Support Services - School Administration	2400					The state of the state of				Secretary description	Setting in the second
367	_	2410	13,936								13,936	13,820
368	B Other Support Services - School Administration (Describe & Itemize)	2490									0	SASSANCE & MAN
369		2400	13,936	0	0	0	0	0	0	0	13,936	13,820
370	Su	2500										
0		2510									D	
272		2520										7,400
575		0967										43,743
3/2	5 Food Services	2560									0 0	1,466
376		2570										ODO,
3/		2500	0	0	0	0	0	0	0	C		60 609
378	Sun	2600	The state of the s									conton
379		2610									0	
380		2620									0	3
384		2630									0	
382	2 Staff Services	2640									0	
383	J	2660									0	
384		2600	0	0	0	0	0	0	0	O	o	0
385	5 Other Support Services (Describe & Remize)	2900									0	15,400
386		2000	96'08	0	52,201	0	0	0	0	0	83,137	111,557
387	COMM	3000									0	
388		4000				The same of the same of						1000
389												
390		4110									C	
391		4120									0 0	0000
302		4130										2007
393		4140										-
394		4170										
200		4170							THE REAL PROPERTY.			
900		4400										000 6
307	6	4210								The second second		200,4
308	Payments for Regular Programs - Tourion Documents for Special Education Department - Truition	4270										
300		4720										
400	Daymonts for CTE programs Tulkion	4240								No. of Street, or other Persons and Street, o		
200	1	4270										
2		4270									0 (
402		4.280									0	
405	ő	4290									0	
2 3		4200									0	0
403		4310					THE PERSON NAMED IN				0	
400		4320								No.	0	
407		4330									0	
408		4340									0	
5		43/0									0	
4 10		4380									0	
4 5	ð	4390					National Property of the Party				0	
412		4300			0			0			0	0
413	20	4400			4		Signature of the				0	
4	Total Payments to Other Dist & Govt Units	4000			0			0			0	2,000
415	5 DEBT SERVICES (TF)	2000										100 S Wall
416	6 DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
417	_	5110									0	
418	!	5130									0	
419		5150									0	
420	O Total Debt Services - Interest on Short-Term Debt	2000						0			0	0
421	1 PROVISIONS FOR CONTINGENCIES (TF)	0009										
422			30,936	0	52,201	0	0	0	0	0	83,137	130,937
423	3 Excess (Befficiengly) of Resembles Over Disbursements/Expenditures					Contract of the contract of th				0.4	73,221	
	Lostant afr-21-form			The notes are a	notes are an integral part of these financial statements.	these financial	statements.					

	A	B	ပ	_ 0	Е	Ł	9	Ξ	_	-3	*	
			(100)	(200)	(300)	(400)	(200)	(009)	(2004)	(800)	(006)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
425	5 90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
426	426 SUPPORT SERVICES (FP&S)	2000										
427	SUPPORT SERVICES - BUSINESS	A. 11										
428	S Facilities Acquisition & Construction Services	2530		Janes Trans							0	
429	Operation & Maintenance of Plant Services	2540			441						441	1.500
430	7 Total Support Services - Business	2500	0	0	441	O	0	0	0	0	441	1,500
431	Other Support Services (Describe & Itemize)	2900						100			0	
432	Z Total Support Services	2000	0	0	441	0	0	0	0	0	441	1,500
433	433 PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
434	Payments to Regular Programs	4110									0	
435	Payments to Special Education Programs	4120									0	
436	Other Payments to in-State Govt, Units (Describe & Itemize)	4190								THE PARTY OF THE P	0	
437	Total Payments to Other Govt Units	4000						0			0	0
438	438 DEBT SERVICES (FP&S)	2000										
439	DEBT SERVICES. INTEREST ON SHORT-TERM DEBT											
440	Tax Anticipation Warrants	5110									0	
441	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
442	2 Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
443	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	2200									0	7. 2. 4
444	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	2300									0	
445	7 Total Debt Service	2000						0			0	0
446	446 PROVISION FOR CONTINGENCIES (FP&S)	0009									W	
447	Total Disbursements/Expenditures		0	0	441	0	0	0	0	0	441	1,500
448	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	Ē	Manual Inch					and the state of t	-	Para State Company of the Company of	28 481	

SCHEDULE OF AD VALOREM TAX RECEIPTS Taxes Received 7-1-20 thru Acas Received (from 2019 and 10-10-10-10-10-10-10-10-10-10-10-10-10-1		SCHEDULE OF AD VALOREM TAX RECEIPTS					
Taxes Received 7-1-20 thru	Ì						
Educational (Column B - C) Educational 1,091,434 1,091,434 1,138,889 Operations & Maintenance 143,611 143,611 149,857 Debt Services ** 188,724 188,724 186,026 Transportation 68,934 68,934 71,930 Municipal Retirement 2,010 2,010 1,985 Capital Improvements 0 0 0 Working Cash 14,366 14,366 14,986 Tort Immunity 155,447 155,001 155,447 Fire Prevention & Safety 28,722 29,971 Leasing Levy 6,027 6,027 6,027 Special Education 11,489 11,990	2	Description (Enter Whole Dollars)	Taxes Received 7-1-20 thru 6-30-21 (from 2019 Levy & Prior Levies) *	Taxes Received (from the 2020 Levy)	Taxes Received (from 2019 & Prior Levies)	Total Estimated Taxes (from the 2020 Levy)	Estimated Taxes Due (froi the 2020 Levy)
Educational 1,091,434 1,091,434 1,1 Operations & Maintenance 143,611 143,611 1 Debt Services ** 188,724 188,724 1 Transportation 68,934 68,934 1 Municipal Retirement 2,010 2,010 0 Capital Improvements 0 2,010 0 Working Cash 14,366 0 1 Tort Immunity 15,447 1 155,447 1 Fire Prevention & Safety 6,027 6,027 6,027 6,027 Special Education 11,489 11,489 0 0	3				(Column B - C)		(Column E - C)
Operations & Maintenance 143,611 143,611 1 Debt Services ** 188,724 188,724 1 Transportation 68,934 68,934 1 Municipal Retirement 2,010 2,010 0 Capital Improvements 0 0 0 Working Cash 14,366 14,366 14,366 Tort Immunity 155,447 155,447 1 Fire Prevention & Safety 28,722 28,722 2 Leasing Levy 6,027 6,027 6,027 6,027 Area Vocational Construction 0 0 0 0	4	Educational	1,091,434		1,091,434	1,138,889	1,138,889
s ** 188,724 188,724 1 an 68,934 68,934 68,934 tirement 2,010 2,010 overwents 0 0 h 14,366 14,366 vy 155,447 14,366 vy 6,027 6,027 stion 11,489 11,489 nal Construction 0 0	2	Operations & Maintenance	143,611		143,611	149,857	149,857
Transportation 68,934 68,934 Municipal Retirement 2,010 2,010 Capital Improvements 0 0 Working Cash 14,366 14,366 Fire Prevention & Safety 155,447 1 Leasing Levy 6,027 28,722 Special Education 6,027 6,027 Area Vocational Construction 0 0		Debt Services **	188,724		188,724	186,026	186,026
Municipal Retirement 2,010 2,010 Capital Improvements 0 0 Working Cash 14,366 14,366 Tort Immunity 155,447 155,447 Fire Prevention & Safety 28,722 28,722 Leasing Levy 6,027 6,027 Special Education 11,489 0 Area Vocational Construction 0 0		Transportation	68,934		68,934	71,930	71,930
Capital Improvements 0 0 Working Cash 14,366 14,366 Tort Immunity 155,447 155,447 Fire Prevention & Safety 28,722 Leasing Levy 6,027 Special Education 11,489 Area Vocational Construction 0		Municipal Retirement	2,010		2,010	1,985	1,985
Working Cash 14,366 14,366 Tort Immunity 155,447 155,447 Fire Prevention & Safety 28,722 28,722 Leasing Levy 6,027 6,027 Special Education 11,489 11,489 Area Vocational Construction 0 0		Capital Improvements	0		0		0
Tort Immunity 155,447 155,447 155,447 1 Fire Prevention & Safety 28,722 28,722 28,722 Leasing Levy 6,027 6,027 6,027 Special Education 11,489 11,489 Area Vocational Construction 0 0	\Box	Working Cash	14,366		14,366	14,986	14,986
Fire Prevention & Safety 28,722 Leasing Levy 6,027 6,027 Special Education 11,489 11,489 Area Vocational Construction 0 0	_	Tort Immunity	155,447		155,447	155,001	155,001
Leasing Levy 6,027 6,027 Special Education 11,489 11,489 Area Vocational Construction 0 0	\sim	Fire Prevention & Safety	28,722		28,722	29,971	29,971
Special Education Special Education Area Vocational Construction	~	Leasing Levy	6,027		6,027	10,003	10,003
Area Vocational Construction		Special Education	11,489		11,489	11,990	11,990
		Area Vocational Construction	0		0		0
16 Social Security/Medicare Only 24,102 26,002 26,002		Social Security/Medicare Only	24,102		24,102	26,002	26,002
17 Summer School 0	_	Summer School	0		0	: ()	0
18 Other (Describe & Itemize) 0 0	_	Other (Describe & Itemize)	0		0		0
19 Totals 1,734,866 1,734,866 1,736,640		Totals	1,734,866	0	1,734,866	1,796,640	1,796,640

Page 26

Compared growing and control											
SCHOULE © SIGNETIEND STORY TIERD DEST		A	m	S	۵	Ш	ш	တ	Ξ	_	ſ
Continue Description Des	-	SCHEDULE OF SHORT-TERM DEBT									
Continue to the continue to	2	Description (Enter Whole Dollars)		×		July 1, 2020 thru	Outstanding Ending June 30, 2021				
1,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0	m	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NO	OTES (CPPRT)					· T			
Control of the branch of the	4 1	Total CPPRT Notes					0	7			
The control form of the control according to t	υp	Foliational Fund									
Description of the control of the co	-	Operations & Maintenance Fund									
The fire of the	∞ :	Debt Services - Construction					0	1 - E			
The control of the co	ם כ	_					0	[]			
Note the content of setty fund One - Cheece is blancing One - Cheece is	F	_					5,6				
Control Processes Learner Lear	12	-					0	11			
The control to through the bread of the control to through the contr	13			-			0	£			
Victorial Parison Vict	4										
International countries (1994)	12				0						
The Chemical and an operation of the Chemical Actions (Chemical Ac	16										
The Presence & Land Household Statements and Statements (1997) Other House Statements (1997) Other House Statements (1997) Statements (1997) Other House Statements (1997) Statements (1997) Statements (1997) Statements (1997) Other House Statements (1997) Statements (199	- 0						0	- AE			
Chee Cheesing State	0 0						0				
Total State Protects (1990) The state of teach and the state of teach and the state of teach and should be stated from the state that the state of teach and should be stated from the state of teach and should from the state of teach and should f	2 5						0				
THE CHESTOWN DATES OF CORRESPONDED STUDIOS STU	2 5										
Total Vite States Control Cont	5		The second second								
The first contact count of the state of the first contact co	7 8			-			TOWN TOWN				
Total other Short Part Advisorates based familiar Advisorates beard frames of tears	53		Funds)				0				
Total Mill work Mills Bonds	24										
Variety Solicity (State Burning) Contraction of Name of Issue Contraction of Issue Contracti	25					I	O marks a same or marks				
Total Other Short Term Sorrowing (Describe & Rennie) Description of Description of Name of Issue Constanting and Early Total Other Short Term Sorrowing (Described in the Issue Constanting and Early Total Other Short Total Other Shor	28		The state of the s								
SCHEDULE OF LONG-TERM DEBT Amount of Issue Type of Issue Type of Issue Type of Issue Type of Issue Amount of Outstanding Ending Registed Amount of Outstanding Ending 2017 Life selecy Issue Control or Name of Issue Control or Name of Issue Type of Issue Amount of Outstanding Ending Amount of Outstanding Ending 2017 Life selecy Issue Control or Name of Issue Control or Name of Issue Amount of Outstanding Ending Amount of Outstanding Ending 2017 Life selecy Issue Control or Name of Issue Control or Name of Issue Amount of Outstanding Ending Amount of Outstanding Ending 2017 Life selecy Issue Control or Name of Issue Amount of Outstanding Ending Amount of Outstanding Ending Amount of Outstanding Ending 2. Working Ending Control or Name of Ending Ending Amount of Ending Ending Amount of Ending Ending Amount of Outstanding Amount of Outstanding 3. Nething Ending G. Budding Ending G. Budding Ending Amount of Outstanding Amount of Outstanding Amount of Outstanding 3. Nething Ending G. Budding Ending S. Tort Life of Outstanding Amount of Outstanding Amount of Outstanding Amount of Ou	27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
International column International column	29										
2017 Life Steley Issue	99		Date of Issue (mm/dd/vv)	Amount of Original Issu		Outstanding Beginning July 1, 2020	Issued July 1, 2020 thru	Any differences (Described and Itemize)	Retired July 1, 2020 thru	Ì	Amou for P
Fear hype of debt issued must be identified separately with the amount: 1. Working Cash fauld Bonds 2. Funding Bonds 3. Fear unding Bonds 3. Fear unding Bonds 4. Other 5. For Ludgment Bonds 5. Tork Ludgment Bonds 6. Building Bonds 9. Other 9. Other 9. Other 9. Other 9. Other 9. Other	5		07/13/15	-	0				June 30, 2021 135,000	1,125,00	
- Each type of debt issued must be identified separately with the amount: 1. Working Cash Fund Bonds 2. Funding Bonds 3. For Ludgment Bonds 3. For Ludgment Bonds 3. For Ludgment Bonds 4. Fire Prevent, Safety, Environmental and Energy Bonds 3. For Ludgment Bonds 4. Fire Prevent, Safety, Environmental and Energy Bonds 3. For Ludgment Bonds 4. Other 5. Other 6. Building Bonds 6. Building Bonds 6. Building Bonds 6. Building Bonds 7. Other 7. O	3						-		_1		0
- Early type of debt issued must be identified separately with the amount. - Fearly type of debt issued must be identified separately with the amount. - Fearly type of debt issued must be identified separately with the amount. - Fearly type of debt issued must be identified separately with the amount. - Fearly type of debt issued must be identified separately with the amount. - Fearly type of debt issued must be identified separately with the amount. - Fearly type of debt issued must be identified separately with the amount. - Fearly type of debt issued must be identified separately with the amount. - Fearly type of debt issued must be identified separately with the amount. - Fearly type of debt issued must be identified separately with the amount. - Fearly type of debt issued must be identified separately with the amount. - Fearly type of debt issued must be identified separately with the amount. - Fearly type of debt issued must be identified separately with the amount. - Fearly type of debt issued must be identified separately with the amount. - Fearly type of debt issued must be identified separately with the amount. - Fearly type of debt issued must be identified separately with the amount. - Fearly type of debt issued must be identified separately with the amount. - Fearly type of debt issued must be identified at the identified separately with the amount. - Fearly type of debt issued must be identified at the identified separately with the amount. - Fearly type of debt issued must be identified at the identified separately with the amount. - Fearly type of debt issued must be identified at the identified separately with the amount. - Fearly type of debt issued must be identified at the identified separately with the amount. - Fearly type of debt issued must be identified at the identified separately with the amount. - Fearly type of debt issued must be identified at the identified separ	3 5										0
Feath type of debt issued must be identified separately with the amount: 1. Working cash Fund Bonds 2. Finding Bonds 3. Refunding Bonds 3. Tort, Judgment Bonds 3. Refunding Bonds 4. Elve Prevent, Safety, Environmental and Envergy Bonds 3. Other 8. Other 9. Other	5 100										
Earth type of debt issued must be identified separately with the amount: 1. Working Cash Fund Bonds 2. Funding Bonds 3. Refunding Bonds 4. Fire Prevent, Safety, Environmental and Energy Bonds 3. Cother 6. Building Bonds 9. Other 9. Other 9. Other 9. Other 9. Other 9. Other	38										
Earth type of debt issued must be identified separately with the amount: 1. Working Cash Fund Bonds 2. Finding Bonds 3. Tort Ludgment Bonds 3. Actualing Bonds 5. Tort Ludgment Bonds 6. Building Bonds 6. Building Bonds 6. Building Bonds 7. Other 9. Other 9. Other 9. Other 9. Other 9. Other	37										
Each type of debt issued must be identified separately with the amount: Working Cash Fund Bonds A. File Prevent, Safety, Environmental and Energy Bonds A. File Prevent, Safety, Environmental and Energy Bonds A. File Prevent, Safety, Environmental and Energy Bonds A. Funding Bonds B. Other B. Oth	38			l							io.
Each type of debt issued must be identified separately with the amount: Working Cash Fund Bonds S. Tort Ludgment Bonds S. Tort Ludgment Bonds S. Refunding Bonds S. Refunding Bonds S. Refunding Bonds S. Refunding Bonds S. Refunding Bonds S. Other S. Refunding Bonds S. Other	408										
Each type of debt issued must be identified separately with the amount: 1. Vorking Sands 2. Funding Bonds 3. Refunding Bonds 6. Building Bonds 9. Other 9. Other 9. Other 9. Other 9. Other 9. Other 9. Other	4 5							Administra Pendenti de grances			0
Each type of debt issued must be identified separately with the amount: 1. Working Tash Fund Bonds 2. Funding Bonds 3. Refunding Bonds 6. Building Bonds 9. Other 9. Other 7. Other 9. Other 9. Other 9. Other 9. Other 9. Other 9. Other 9. Other	43			- Topologica							
Fear type of debt issued must be identified separately with the amount: 1. Vooring Cash Fund Bonds 2. Funding Bonds 3. Refunding Bonds 6. Building Bonds 6. Building Bonds 7. Other 9. Other 9. Other 9. Other 9. Other 9. Other	44	and the second s				A. 120			de la company de		
• Each type of debt issued must be identified separately with the amount: 4. Fire Prevent, Safety, Environmental and Energy Bonds 5. Tort Judgment Bonds 6. Building Bonds 9. Other 9. Other	46								1		0.0
- Each type of debt issued must be identified separately with the amount: 1. Working Cash Fund Bonds 2. Funding Bonds 3. Refunding Bonds 6. Building Bonds 6. Building Bonds 7. Other 9. Other	47	ar The State of th	* Jane d						-		
Each type of debt issued must be identified separately with the amount: 4. Fire Prevent, Safety, Environmental and Energy Bonds 5. Tort Judgment Bonds 6. Building Bonds 6. Building Bonds	49		-	1,260,00	0	1,260,000			135,000	1,125,00	
Working Cash Fund Bonds Fire Prevent, Safety, Environmental and Energy Bonds Funding Bonds Funding Bonds Building Bonds	51	 Each type of debt issued must be identified separately with the amount: 				A CANADA			The state of the s		
2. Furuluig bonds 6. Building Bonds	22	1. Working Cash Fund Bonds	4. Fire Prevent, Sal	ety, Environmental and En	ergy Bonds	7. Other			0		
Description :			5. Tort Judgment E 5. Building Bonds	londs		8, Other			. 0		

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

Description CoLA TAX LEVIES AND SELECTED REVERIVE SOURCES		L	A B C D	4	G	I			7
Distriction booth virtual bo	Part Part	L							2
Participation (Incomoside California) Part	the proception fines what others Accounts to the part of the p	``		RCES					
The control of the c	10	.4		Account No	Tort Immunity	Special Education	Area Vocational Construction	School Facility Occupation	
10, 00, 00 of the content to protect the content the content to pr	The first content to find the content to find		$\overline{}$					9	
1,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0	10 ct 10 c		$\overline{}$						
1,000 ct 1,000 ct	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,			10, 20, 40 or 50-1100, 80	155,447	11,489			
Total care	Controller & Manuals Secretary Secre		\neg	10, 20, 40, 50 or 60-1500, 80	911				
No. Contention P. Decester No. Contention No. Co. Contentio	The control of the	\sqcup	\neg	10-1970					
Total Care and the control of the	The control of terminal The 20-20-20 The 20-2	~	\rightarrow	30 or 60-1983			Mary No. of Party Street, Stre		
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10.00 do not pleated by the transmission of	10, 20, 0 or 50-200 11, 489 0 0 0			:	0				
NOTEST 1904	NOTE		-	10, 20, 40 or 60-7200					
11,459 1	10 or 95,000 11,489 11,4				156,358	11,489	0	0	
	Market & Construction Services 11,489 19 19 19 19 19 19 19	-							
Section of Controlled Services 20 or 60,2550 89,137 9,640 9,	Figure 2 Protects	_		10 or 50-1000		11,489			
Facilitate Permitted Facilitate Facili	Fearwright Fear Dicks			20 or 60-2530	NO IN LINE				
Principal Payments on Long-Term Debt Bas-2000 Bas	Fine test or Long Form Debt. 29,2520 29,5200 29,	-		80	83,137				
The content of the grant Debt 28-5200 28	The reas of tour given to the pick that th	7							
19 20 20 20 20 20 20 20 2	Principal Pryments on Long-Term Debt (Leave) Purchase Principal Retries) 30-5300 30-5300 30-5400			30-5200					The Name of Street, St
OF DEATHOR & Innexible & Innex	Other Checkle & lemish 30-5600 No.	_		30-5300					
remotes (Perceips & Invalids 11,489 0 0 0 11,489 11,489 0 0 0 12,489 11,489 0 0 0 13,213 11,489 0 0 0 14	Page Page	N		30-5400					
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State Stat	Signature Sign	14	_	-					
No X Note and the control of t	No It shares	Įć,			83 137	11 489	C	c	
A by Behance 73,271 Color	10 Figure	N			73,221	0	0		
Page Page	OF TORT INMUNITY EXPENDITURES 73.021 0 0 0	ļά		714					
No X Has the entity established an insurance reserve pursuant to 745 LCS 10/9-1087 If yes, list in the aggregate the following: Total Claims Perments: 83,137 If yes, list in the aggregate the following: Total Claims Perments: 73,212 International Act and/or Workers' Occupational Disease Act the forest fortal dollar amount for each category: 13,932 International Act and/or Workers' Occupational Disease Act 13,932 International Act and/or Workers' Occupational Disease Act 13,932 International Act and/or Workers' Occupational Disease Act 13,932 International Act and/or Workers' Occupational Disease Act 13,932 International Act and Calims Service Related to Loss Prevention and/or Reduction 20,90 International Act and Calims Service Related to Loss Prevention and/or Reduction 38,827 International Act and Calims Service Code 72, 76, and 81) International Act and Calims Service Related to Loss Prevention and/or Reduction 0 On Itemization 40 tab	No X Has the enrity catabilished an insurance reserve pursuant to 745 LC3 10/9-1037 If yes, list in the enginegate the following: If yes, list in the engregate the following: Total Calinns Payments: 133.327 Total Meserve Remaining: 13.932 Particular of Self-Insurance Code 27 27 and 81 3 above. Enter rotal dollor amount for each corregory. 13.932 Relar not Self-Insurance Code 72 27 and 81 3 and 27 27 28 and 81 3 and 27 27 28 and 81 3 and 27 27 28 and 81 3 and 27 27 28 and 81 3 and 27 27 28 and 81 3 and 27 27 28 and 81 3 and 27 27 28 and 81 3 and 27 27 28 and 81 3 and 27 27 28 and 81 3 and 27 27 28 and 81 3 and 27 27 27 27 27 27 27 27 27 27 27 27 27	N	-	730	73,221	0	0	0	0
No X has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? If yes, list in the aggregate the following: If yes, list in the aggregate the following: If yes, list in the aggregate the following: If yes, list in the aggregate the following: If yes, list in the aggregate the following: I cotal Claims Payments: I cotal Cotal	No X Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-1037 If yes, list in the aggregate the following: If yes, list in the aggregate the following: If yes, list in the aggregate the following: Total Reserve Remaining: Tag. Total Reserve Remaining: Total Reserve Remaining: Total Reserve Remaining: Total Reserve Remaining: Total Reserve Remaining: Total Reserve Remaining: Total Reserve Remaining: Total Reserve Remaining: Total Reserve Remaining: Total Reserve Remaining: Total Reserve Remaining: Total Reserve Remaining: Total Reserve Remaining: Total Reserve Remaining: Total Reserve Remaining: Total Reserve Remaining: Total Reserve Remaining: Total Reserve Remaining: Total Call Carl Reserve Remaining: Total Carl Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year. St/5-1006.7	1							
No X Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? If yes, list in the aggregate the following: Gategories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category. pensation Act and/or Workers' Occupational Disease Act Intinsurance Act Act and Claims Payments: Total Reserve Remaining: 73,2 13,6 Bular or Self-Insurance) telements Insurance Payments (Insurance Code 72, 76, and 81) Interest on Tort Bonds on Itemization 40 tab Jotal Tort Expenditures) minus (C36 through C45) must equal 0 Jotal Tort Expenditures) minus (C36 through C45) must equal 0 Jotal Tort Expenditures in the Tort Immunity Fund (80) during the year. 55/5-1006.7	No X Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? If yes, list in the aggregate the following: Total Claims Payments: Total Claims Payments: Total Reserve Remaining: 73,2 g categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category. Insurance Act Att and Claims Service Attiements Insurance Code 72, 76, and 81) Interest on Tort Bonds Interest on Tort Bonds Interest on Tort Bonds Interest on Tort Expenditures) minus (C36 through C45) must equal 0 Interest or Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year. 5.5/5-1006.7	Ñ							
If yes, list in the aggregate the following: Total Claims Payments: Total Capacitoria: Total Capacitori	If yes, list in the aggregate the following: Total Claims Payments: Total Claims Payments: Total Claims Payments: Total Claims Payments: Total Reserve Remaining: Total Rema	[N	Vac NO X Hac the antity actablished an insurance recense nursuant to 745 II CC 1	0/0-1032					
g categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category. Total Reserve Remaining: 73,2 prensition Act and/or Workers' Occupational Disease Act In Insurance Act Suglar or Self-Insurance Act In Sugular or Self-Insurance Act Internet and Claims Service Internet and Claims Service Internet on Tort Bonds Internet on Tort Bonds Internet on Tort Bonds Internet on Tort Bonds Internet on Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year. S5/5-1006.7	g categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category. Total Reserve Remaining: 73,73,71 the insurance Act 1,39 agular or Self-Insurance Act The transport of Self-Insurance Act There and Claims Services Test and C	in	If wes, list in the aggregate the following:		83 137				
g categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category. The Insurance Act and/or Workers' Occupational Disease Act 13,9 agular or Self-Insurance Act 1,8 agular or Self-Insurance Act 1,8 agular or Self-Insurance Act 1,8 agular or Self-Insurance Act 1,9 agular or Self-Insurance Act 1,9 agular or Self-Insurance Act 1,9 agular or Self-Insurance Act 1,7 agular or Self-In	g categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category. The Insurance Act and/or Workers' Occupational Disease Act 13,9 and in the service selected to Loss Prevention and/or Reduction 22,1 and calculated to Loss Prevention and/or Reduction 38,8 and services Related to Loss Prevention and/or Reduction 38,8 and services and services and services (13,75, and 81) and services and services Related to Loss Prevention and/or Reduction 38,8 and services Related to Loss Prevention and/or Reduction 38,9 and services and services and services and services and expenditures and expenditures and expenditures and expenditures and expenditures reported in the Tort Immunity Fund (80) during the year. 5,5/5-1006.7	160		Total Beserve Bemaining:	72,227				
pensation Act and/or Workers' Occupational Disease Act It insurance Act gular or Self-Insurance) 1,8 gular or Self-Insurance) 1,8 gular or Self-Insurance 1,8 gular or Self-Insurance 1,8 1,8 1,8 1,8 1,8 1,8 1,8 1,	pensation Act and/or Workers' Occupational Disease Act It is a large and a large and a large and a large and a large and a large and expenditures and expenditures reported in the Tort Immunity Fund (80) during the year. 13,9 14,8 18,9 18,8 18,8 18,9 19,9 19,1	۲.	1 In the following categories, itemize the Tort Immunity expenditures in line 31 aboue. Fater total o	dollar amount for each category	177(0)				
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ttlements rspectional, Supervisory Services Related to Loss Prevention and/or Reduction 38,8 urance Payments (Insurance Code 72, 76, and 81) riterest on Tort Bonds on Itemization 40 tab otal Tort Expenditures) minus (C36 through C45) must equal 0 lass for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year. 55/5-1006.7	ttlements urance Payments (Insurance Code 72, 76, and 81) Interest on Tort Bonds on Itemization 40 tab Interest on Tort Expenditures) minus (C36 through C45) must equal 0 S 5/5-1006.7	က်			0				
urance Payments (Insurance Code 72, 76, and 81) urance Payments (Insurance Code 72, 76, and 81) nterest on Tort Bonds on Itemization 40 tab otal Tort Expenditures) minus (C36 through C45) must equal 0 lass for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year. 555-1006.7	urance Payments (Insurance Code 72, 76, and 81) Interest on Tort Bonds on Itemization 40 tab oral Tort Expenditures) minus (C35 through C45) must equal 0 is 5/5-1006.7	4			0				
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on Itemization 40 tab on Itemization 40 tab otal Tort Expenditures) minus (C36 through C45) must equal 0 lass for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year. 5.5/5-1006.7	on Itemization 40 tab on Itemization 40 tab oral Tort Expenditures) minus (C36 through C45) must equal 0 less for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year. 5.55-1006.7	4	3 Legal Services		698'9				
otal Tort Expenditures) minus (C36 through C45) must equal 0 les for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year. 5.5/5-1006.7	on Itemization 40 tab otal Tort Expenditures) minus (C36 through C45) must equal 0 less for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year. 5.55-1006.7	4			0				
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otal Tort Expenditures) minus (C36 through C45) must equal 0 Jes for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year. 5.5/5-1006.7	otal Tort Expenditures) minus (C36 through C45) must equal 0 Jies for Tort immunity are to be completed for the revenues and expenditures reported in the Tort immunity Fund (80) during the year. 5.5/5-1006.7	4	Lotal		0				
 Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year. 50 55 ILCS 5/5-1006.7 	 Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year. 50	4			OK				
50 55 ICS 5/5-1006.7	50 55 ILCS 5/5-1006.7 Print Date: 98/2021	4		rted in the Tort Immunity Fund (80) du	uring the year.				
The state of the s	Print Date: 9/8/2021	<u></u>	55 ILCS 5/5-1006.7						

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

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	CARES, CRRSA, and ARP	pu	_	SCHEDULE - FY 2021	Ind	E - F	-Y 20	21	SCHEDULE	INSTRUCTION	SCHEDULE INSTRUCTIONS -FOLLOW LINK BELOW:	K BELOW:
	Please read schedule instructions before completing.	nstr	uctions	s befor	re con	pletin	9	Î	https://w	ww.isbe.net/Do ARP-Schedule-I	https://www.isbe.net/Documents/CARES-CRRSA- ARP-Schedule-Instructions.pdf	S-CRRSA-
	Did the school districtjoint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY21?	ve/experiors	nd CARES,	×	Yes		1110	No				
	If the answer to the above question is "YES", this	γ" si r		schedule must be completed	must be	completed	j.					
₫.	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR.	CHEDUL	E INTO THE A	_	INKS ARE BR	OKEN, THE A	FR WILL BE	F THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION	O THE AUDIT	OR FOR COR	RECTION.	
	Part 1: CARES, CRRSA, and ARP REVENI	d AF	REVE									
	Revenue Section A	Section A on July 1, prior year	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.	cognized in FY2 ne 30, 2021 FRIS	1 reported on t grant expendi	he FY21 AFR for ure reports for	FY20 EXPENDI expenditures r	rures claimed aported in the				
1			(10)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)	Total
즈 용	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	
ı - 1	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998			Charles Terror				Contract Con	Washington No.		0
_	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998										0
ا " ا	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998									1	0
- 3	Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0
1	Total Revenue Section A		0	0	The second	0	0	0			0	0
	Revenue Section B	Section B claimed o AFR.	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.	cognized in FY2 rough June 30, 2	cognized in FY21 reported on the FY21 AFR and for FY21 EXPENDITURES rough June 30, 2021 FRIS grant expenditure reports and reported in the I	ne FY21 AFR and expenditure rep	I for FY21 EXPE	NDITURES ted in the FY21				
11			(10)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)	Total
Z 0	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	
1	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	23,317	_	STATE OF THE PARTY OF				THE RESIDENCE			23,317
-	CARES Act -Nutrition Funding (Insert FY21 recognized revenue from link below)	link in cell A22	440								12	440
1.00	https://www.isbe.net/ layouts/Download.aspx?SourceUn=/Documents/ CARES_Disburgements=Y/21 and single-	007										
۰۱۰	ESSEN II (OILY) (CARES Act) (FRIS SUB PROGRAM CODE: DG. EC)	4990									14	0
1	Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue	4998									51	
7	Acet 4998 - not accounted for above (Describe on Itemization tab) Remaining Other Enferal Resonance in Revenue Arrt 4098 - not accounted	4998									31	
	freeleawher in Revenue Section A or Revenue Section B Total Revenue Section B		23.757	0		0	0	0			0	23.757
1 00	Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue	for Re	venue Acc	ount 4998	3 - Total R	evenue						
1,-	Total Other Federal Revenue (Section A nlus Section R)	8669	22 217	•							,	1,000
151	Total Other Federal Revenue from Revenue Tab	4998	23,317	0		0	0	0			0 0	23,317
	Difference (must equal 0) Error must be corrected before submitting to ISRE		0	0 0		0	0	0			0	0
				10		40	40	20			NA OK	OK

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

A	2) 8)	۵	Ш	_	9	=	-	-	¥	_
35 Part 2: CARES, CRRSA, and ARP EXPE	and ARP EXPE	NDITURES	IRES							
36 Review of the July 1, 2020 through June 30, 2021 FRIS Expend	e 30, 2021 FRIS Expend	itures repo	orts may as	ssist in deter	rmining the	itures reports may assist in determining the expenditures to use below.	s to use k	elow.		
37 Expenditure Section A:										
ESSER I EXPENDITURES		(100) Salaries	(200) Employee	(300) Purchased	(400) Supplies &	(500) Capital Outlay	(600) Other	(700) Non-Capitalized	(800) Termination	(900) Total
	The state of the s		Benefits	Services	Materials			Equipment	Benefits	Expenditures
INSTRU	1000			5.004	15.596			200000000000000000000000000000000000000		20 600
	2000								100	717,2
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these appropriate to the state of t	50 below (these									
Facilities Acqui	2530	1001					7			0
48 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
	aloue februaria						ı			
51 expenditures are also included in Functions 1000 & 2000 above).	above).									
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 52 (Included in Function 1000)	1000			5.004	15.596					20,600
	2000									2,717
	Total Technology			5,004	18,313	0		0		23,317
55 Expenditure Section B:										
Selben SADES ACT Nichitian Enalism	THE REAL PROPERTY.				1	DISBURSEMENTS				
EXPENDITURES 68		(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
						STATE STATE OF	Charle mount			
	000 below	New San A		THE PARTY	THE SECTION OF			T LINE		
62 SUPPORT SERVICES Total Expenditures	2000									0 0
63										
List the specific expanditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)	io below (these we)									
Facilities Acqui	ı								3	0
OD OPERATION & MAINTENANCE OF PLANT SERVICES (Total) 67 FOOD SERVICES (Total)	2560				440					440
89										
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	elow (these above).									
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 70 (Included in Function 1000)	1000									0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 71 Included in Function 2000)	2000									0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure comprises)	Total Technology			0	0	0		0		0
774	See of Lines	(001)	loor	1000	10001	DISBURSEMENTS		79 -01		distribution of the state of th
SI ESSED II EYDENINTIIDES		[100]	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)

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

Stationary Sta	A Maria Maria	89	ပ	٥	ш.	ш,	O	Ŧ	_	7	¥	٦
1000 and 2000 below (below (Salaries	Employee Benefits	Purchased	Supplies & Materials	Capital Outlay	Other	Non-Capitalized	Termination	Total
19 2.500	FUNCTION							San San San	No. of Lot			
1975 2540, 8 7560 2540	List the total expenditures for the Functions 1000 and 2000 t	woisi				Non-Sold S				Contract of the last		
250. 2500 blow (three control and control	ON Total Expenditures	1000										0
2.50 2.00 (a Serio Mono) (bless) 1.50 (a Ser	SERVICES Total Expenditures	2000										0
10 2500 25	he specific expenditures in Functions: 2530, 2540, & 2560 be	low (these										
100 200 250	expenditures are also included in Function 2000 above)											
10	quisition and Construction Services (Total)	2530										0
1000 8 2000 before (Peters 2000 before (Pete	& MAINTENANCE OF PLANT SERVICES (Total)	2540										0
Comparison Com	Ices (i otal)	0967				1					1000 P	0
Comparison Com	t the technology expenses in Functions: 1000 & 2000 below	(these	TANK PAR	3 100			The second		Distance of the last			
Communication Communicatio	penditures are also included in Functions 1000 & 2000 abox	re).										BUT TO SE
D	Y-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	1000										
Four-filter 2000 Company Com	Function 1000)											
Company Comp	IT-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	2000										0
D: Colorador Technology Colorador	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,											
100 100	ENT (Total TECHNOLOGY included in all Expenditure	Technology				0	0	0		0		0
DOCUMENT Company Com	Functions	i										
Carbon C	Expenditure Section D:											The same
Care Care				-				DISBURSEMENTS-				***************************************
Salaries Salaries Benefits Sarvices Materials Capital Outlay Other Non-Capitalised Termination	SEED I EXPENDITIBES	The same		(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)
Services Materials Capital Outlet	GEEN LEAF ENDITONES			Calarine	Employee	Purchased	Supplies &	Confed Oralan	-	Non-Capitalized	Termination	Total
STATE STAT				Salalies	Benefits	Services	Materials	Capital Outray	omer	Equipment	Benefits	Expenditures
1000 and 2000 below 1000 2500	FUNCTION											
1000 2000	Ust the total expenditures for the Functions 1000 and 2000 t	wolan										
### SERVICES Tool above three and the story and the story and the story and the story and the story and the story and the story and the story and the story and the story and the story and the story and the story and the story are all the story and the story are all the story and the story are all the story and the story are all the story and the story are all the story are all the story and the story are all the story are	N Total Expenditures	1000										0
2540, & 2540 below (these nation 2000 above) 2540 25	RVICES Total Expenditures	2000										0
2550 2550												
12500 & 2000 below (these one 1000 above) 2540 2550	e specific expenditures in Functions: 2530, 2540, & 2560 bel	low (these										
a) 2550 Totalinkent 2000 & 2000 below (these ons 1000 & 2000 below (these ons 1000 & 2000 below (these ons 1000 & 2000 below (these services and 2000 below (these ons 1000 belo	expenditures are also included in Function 2000 above)											S TOTAL ST
# 1000 & 2000 below these core above). # 5 CUIPMENT 2000 # A SE SENVICES, Total II Expenditure Technology F. CUIPMENT 2000 COOR 2000 above). COOR 2000 and 2000 below (these miction 2000 above) COOR 2000 COOR 2	quisition and Construction Services (Total)	. 2530										
# 5500 & 2000 below (these one 1000 & 2000 above). F. EQUIPMENT 2000 HASE SERVICES, Total II Expenditure Technology I E	& MAINTENANCE OF PLANT SERVICES (Total)	2540										
# 1000 & 2000 below (these one stook & 2000 below (these one stook & 2000 below (these constitutes) HASE SERVICES, Total HEXPENDITION Technology I Expenditure Technology	(CES (Total)	2560										
# Caulphweit									O acceptance where the			
Septimolus 1000 1	t the technology expenses in Functions: 1000 & 2000 below	(these										
Expenditure 2000 1 2000 1 2000	pendiumes are also included in Functions 1000 & 2000 about	· ia					The same			COLUMN TO SHADOW		
Expenditure 2000 1 2000 200	or-Relation SOPPLIES, PURCHASE SERVICES, EQUIPMENT Function 1000)	1000									1	0
Expenditure Technology Te	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	2000										
Expenditure Technology 1 Technol	Function 2000)											
E: Capital Stimulus Capital Outlay Ca	ECHNOLOGI-RELATED SUPPLIES, PURCHASE SERVICES,	Total				•	c	c		•		
FE: Stimulus (200) (200) (300) (400) (500) (700) (80	trail (Otal Technology III and Experimental Co. 1917)	Technology				•	•	2		•		•
Capital Stimulus Capital Sti							は見る時	STATE OF STREET				
Capital Stimulus Capital Capital Capital Capital Capital Capital Outlay Capital								DISBURSEMENTS				
Salaries Employee Purchased Supplies & Capital Outlay Other Requipment Benefits Services Materials Capital Outlay Other Requipment Benefits Sag. 2540, & 2560 below (these across above) Sag. 2540, & 2560 below (these across above) Sag. 2540, & 2550 below (these across above)	CARES, CRRSA, ARP Federal Stimulus			(100)	(200)	(300)	(400)	(200)	(009)	(2007)	(800)	(006)
Services Materials Capital Outlay Other Equipment Benefits	Fund EXPENDITURES			Colorino	Employee	Purchased	Supplies &	Canthal Order		Non-Capitalized	Termination	Total
1000 and 2000 below 1000 2000 2000 2000 2000 2000 mctlon 2000 above) 2530 2530				Saldines	Benefits	Services	Materials	Capital Outlay	Other	Equipment	Benefits	Expenditures
1000 and 2000 below 1000 2000 2000 2000 2000 2000 2000 200	FUNCTION											
330, 25-40, & 2560 below (these methon 2000 above) 2530	st the total expenditures for the Functions 1000 and 2000 b	elow										
230, 2540, & 2560 below (these inction 2000 above) 2530	N Total Expenditures	1000										0
530, 2540, & 2560 below (these inction 2000 above) 2530	RVICES Total Expenditures	2000				A A A A A A A A A A A A A A A A A A A						0
inction 2000 above) 2530	e specific expenditures in Functions: 2530, 2540, & 2560 bei	ow (these			1 TO 10 10							
5230	expenditures are also included in Function 2000 above)											
	quisition and Construction Services (Total)	2530										c

Page 31

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

	*	20	ပ	_	u	<u>.</u>	<u>ن</u>	_	_		¥	
12	120 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
12	121 FOOD SERVICES (Total)	2560										0
	3. Ust the technology expenses in Functions: 1000 & 2000 below (these	fthere						-				
12	123 expenditures are also included in Functions 1000 & 2000 above)	re).										
12	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	1000										0
1	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	2000										
7	125 (Included in Function 2000)	2007										0
	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,	Ţ										
126	EQUIPMENT (Total TECHNOLOGY included in all Expenditure 26 Functions)	Technology				0	0	0		0		0
157										-		
4												
128	28 Expenditure Section F:									1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	San San San	
129				***************************************				DISBURSEMENTS	-5			
130	TOTAL EXPENDITURES (from all			(100)	[200]	(300)	(400)	(200)	(009)	(200)	(800)	(006)
131	CARES, CRRSA, & ARP funds)			Salaries	- Employee Benefits	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
132	52 FUNCTION				The second	The state of the s	The state of the s	THE PERSON NAMED IN	Vindal State			
2	133 INSTRUCTION	1000		0	0	5,004	15,596	0	0	0		20,600
13	134 SUPPORT SERVICES	2000		0	0	0	2,717	0	0	0		2,717
135	35 TOTAL EXPENDITURES											23,317
136	36											u)
137	37 Expenditure Section G:						THE STATE OF THE S		100 Per 100 Pe			State of the last
138	TOTAL TECHNOLOGY		Name of Street					DISBURSEMENTS	S.	***************************************	***************************************	•
139	EVDE			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)
	EAFENDITURES (ITOILI ALL CARES,			Calarias	Employee	Purchased	Supplies &	Canifed Outland	Catho	Non-Capitalized	Termination	Total
140	10 CRRSA, & ARP funds)			Salalies	Benefits	Services	Materials	capital Outlay	Other	Equipment	Benefits	Expenditures
141	FUNCTION FUNCTION											R Salparter
142	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, RQUIPMENT [Total TECHNOLOGY Expenditures]	Total Technology				5,004	18,313	0		0		23,317

Add:
Less: Deletions Cost Ending Life in Depreciation Deletions June 30, 2021 Years Beginning Line 30, 2021 Years Life in Depreciation Allowable July 1, 2020 June 30, 2021 June 30
E
Less: Deletions Cost Ending Life In Depreciation June 30, 2021 Life In Depreciation June 30, 2021 Vears Beginning Life In Depreciation Additional June 30, 2021 Vears Beginning Life In Depreciation Allowal Life In Depreciation Allowal Life In Depreciation Allowal Life In Depreciation Allowal Life In Depreciation Allowal Life In Depreciation Allowal Life In Depreciation Allowal Life In Depreciation Allowal Life In Depreciation Allowal Life In Sept. 2020 Luly 1, 2020 June 30, 24,650 Sept. 2020, 632 Sept. 202
Less: Deletions Cost Ending Life In Depre July 1, 2020 thru June 30, 2021 Years Begins June 30, 2021 Years July June 30, 2021 A,650 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0
Less: Deletions June 30, 2021 June 30, 2021 June 30, 2021 June 30, 2021 June 30, 2021 June 30, 2021 3,891,587 3,891,587 19,238 19,238 0 0 4,352,436
Less: Deletions Cost En July 1, 2020 thru June 30, 2021 ans 3,8
Less: Deletion July 1, 2020 th June 30, 2021
Add: Additions aly 1, 2020 thru June 30, 2021
CIATION Cost Beginning July 1, 2020 24,650 3,891,587 3,891,587 19,238 1229,032 187,929
Acct # Acct # Acct # 220 221 222 233 230 240 250 250 250 250 250 250 200
SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION Description of Assets (Enter Whole Dollars) Works of Art & Historical Treasures Land Non-Depreciable Land Depreciable Land Deprecia
S 3 Work 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1

A	В	C	D	E	F	ld F
	ESTIMATED OPERATING EXPENSE I	PER PUPIL (OEPP)/PER CAPITA TUIT	ION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)			Г
		This schedule is completed for school	l districts anly.			100
Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	1
		OPERATING EXPENSE PER PI	UPIL			1
EXPENDITURES:						
ED	Expenditures 16-24, L116	Total Expenditures		\$	1,384,955	
0&M	Expenditures 16-24, L155	Total Expenditures			122,065	
DS	Expenditures 16-24, L178	Total Expenditures		-	186,857	1
TR	Expenditures 16-24, L214	Total Expenditures		-	97,280	
MR/SS	Expenditures 16-24, L299	Total Expenditures			20,909	
TORT	Expenditures 16-24, L429	Total Expenditures		_	83,137	
f]			Total Expenditures	s	1,895,203	

A	В	С	D	IEI F
		_	PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 202:	
			e is completed for school districts only.	-1
		THIS SCHEGON		
Fund	Sheet, Row		ACCOUNT NO - TITLE	Amount
LESS RECEIPTS/REVENUES OR I	DISBURSEMENTS/EXPENDITURES NOT APPLICABLE T	O THE REGULAR I	C-12 PROGRAM:	
TR TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$
TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)	
TR TR	Revenues10-15, L48, Col F Revenues 10-15, L49, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)	
TR	Revenues 10-15, L49, Col F Revenues 10-15, L50 Col F	1423 1424	Summer Sch - Transp. Fees from Other Sources (In State) Summer Sch - Transp. Fees from Other Sources (Out of State)	
TR TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)	
TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)	
TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)	
TR TR	Revenues 10-15, L60, Col F Revenues 10-15, L61, Col F	1452 1453	Adult - Transp Fees from Other Districts (In State) Adult - Transp Fees from Other Sources (In State)	
TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (In State) Adult - Transp Fees from Other Sources (Out of State)	
O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)	
O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)	
O&M-TR O&M-TR	Revenues 10-15, L213, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through	
O&M-1K	Revenues 10-15, L214, Col D,F Revenues 10-15, L224, Col D	4605 4810	Fed - Spec Education - Preschool Discretionary Federal - Adult Education	λ
ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs	
ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K	
ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K	
ED ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs	
ED	Expenditures 16-24, L15, Col K - (G+I) Expenditures 16-24, L20, Col K	1600 1910	Summer School Programs Pre-K Programs - Private Tuition	
ED	Expenditures 16-24, L21, Coi K	1910	Regular K-12 Programs - Private Tuition	
ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition	58,3
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 Tuition	
ED ED	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	
ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition	
ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition	
ED ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition	-
ED	Expenditures 16-24, L31, Col K Expenditures 16-24, L32, Col K	1921 1922	Bilingual Programs - Private Tuition Truants Alternative/Optional Ed Progms - Private Tuition	
ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services	4,9
ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units	576,4
ED	Expenditures 16-24, L116, Col G	-	Capital Outlay	
ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment	
0&M 0&M	Expenditures 16-24, L134, Col K - (G+I) Expenditures 16-24, L143, Col K	3000 4000	Community Services Total Payments to Other Govt Units	
0&M	Expenditures 16-24, L155, Col G	-	Capital Outlav	8
0&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment	
DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units	
DS TR	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	135,0
TR	Expenditures 16-24, L189, Col K - (G+I) Expenditures 16-24, L200, Col K	3000 4000	Community Services Total Payments to Other Govt Units	
TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	
TR	Expenditures 16-24, L214, Col G	-	Capital Outlay	
TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment	
MR/SS MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs	
MR/SS	Expenditures 16-24, L222, Col K Expenditures 16-24, L224, Col K	1225 1275	Special Education Programs - Pre-K Remedial and Supplemental Programs - Pre-K	
MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs	
MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs .	
MR/SS	Expenditures 16-24, L284, Col K	3000	Community Services	-
MR/SS Tort	Expenditures 16-24, L289, Col K	4000	Total Payments to Other Govt Units	
Tort	Expenditures 16-24, L325, Col K - (G+I) Expenditures 16-24, L327, Col K - (G+I)	1125 1225	Pre-K Programs Special Education Programs Pre-K	
Tort	Expenditures 16-24, L329, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K	
Tort	Expenditures 16-24, L330, Col K - (G+I)	1300	Adult/Continuing Education Programs	
Tort	Expenditures 16-24, L333, Col K - (G+I)	1600	Summer School Programs	
Tort Tort	Expenditures 16-24, L338, Col K	1910	Pre-K Programs - Private Tuition	
Tort	Expenditures 16-24, L339, Col K Expenditures 16-24, L340, Col K	1911 1912	Regular K-12 Programs - Private Tuition Special Education Programs K-12 - Private Tuition	
Tort	Expenditures 16-24, L341, Col K	1913	Special Education Programs Pre-K - Tuition	
Tort	Expenditures 16-24, L342, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition	
Tort	Expenditures 16-24, L343, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition	
Tort Tort	Expenditures 16-24, L344, Col K	1916	Adult/Continuing Education Programs - Private Tuition	
Tort	Expenditures 16-24, L345, Col K Expenditures 16-24, L346, Col K	1917 1918	CTE Programs - Private Tuition Interscholastic Programs - Private Tuition	
Tart	Expenditures 16-24, L347, Col K	1918	Summer School Programs - Private Tuition	
Tort	Expenditures 16-24, L348, Col K	1920	Gifted Programs - Private Tuition	·
Tort	Expenditures 16-24, L349, Col K	1921	Bilingual Programs - Private Tuition	
Tort	Expenditures 16-24, L350, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition	
Tort Tort	Expenditures 16-24, L394, Col K - (G+I) Expenditures 16-24, L421, Col K	3000	Community Services Total Payments to Other Good Units	
Tort	Expenditures 16-24, L421, Col K Expenditures 16-24, L429, Col G	4000	Total Payments to Other Govt Units Capital Outlay	
Tort	Expenditures 16-24, L429, Col I		Non-Capitalized Equipment	
	· · ·		Total Deductions for OEPP Computation (Sum of Lines 18	- 95) \$ 774,7
			Total Operating Expenses Regular K-12 (Line 14 minus Lin	e 96) 1,120,4

	A	В	С	D	E F	Id
1				PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)		N
2				e is completed for school districts only.		
4	Fund	Sheet, Row		ACCOUNT NO - TITLE	Amount	=
100				PER CAPITA TUITION CHARGE		_
103	LESS OFFSETTING RECEIPTS/REVEN	IIJFS:		FER CAPITA TOTTON CHARGE		
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)		0
105		Revenues 10-15, L44, Col F Revenues 10-15, L45, Col F	1413 1415	Regular - Transp Fees from Other Sources (In State) Regular - Transp Fees from Co-curricular Activities (In State)		0
107		Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
108		Revenues 10-15, L51, Col F Revenues 10-15, L53, Col F	1431 1433	CTE - Transp Fees from Pupils or Parents (In State) CTE - Transp Fees from Other Sources (In State)		0
110		Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
111		Revenues 10-15, L55, Col F Revenues 10-15, L57, Col F	1441 1443	Special Ed - Transp Fees from Pupils or Parents (In State) Special Ed - Transp Fees from Other Sources (In State)		0
113		Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
114	ED-O&M	Revenues 10-15, L75, Col C Revenues 10-15, L83, Col C,D	1600 1700	Total Food Service Total District/School Activity Income (without Student Activity Funds)	4,99	2_
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks	4,10	0
117		Revenues 10-15, L89, Col C Revenues 10-15, L90, Col C	1819 1821	Rentals - Other (Describe & Itemize) Sales - Regular Textbooks		0
119		Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0
120	ED-O&M	Revenues 10-15, L94, Cal C Revenues 10-15, L97, Cal C,D	1890 1910	Other (Describe & Itemize) Rentals		0
122	ED-O&M-TR ED-O&M-DS-TR-MR/SS	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0
124		Revenues 10-15, L106, Col C,D,E,F,G Revenues 10-15, L108, Col C	1991 1993	Payment from Other Districts Other Local Fees (Describe & Itemize)		0
125	ED-0&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education	3,21	3
	ED-O&M-MR/SS ED-MR/SS	Revenues 10-15, L143, Col C,D,G Revenues 10-15, L147, Col C,G	3200 3300	Total Career and Technical Education Total Bilingual Ed		0
128	ED CONTRACTOR	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast	133	3
	ED-O&M-MR/SS ED-O&M	Revenues 10-15, L149, Col C,D,G Revenues 10-15, L150,Col C,D	3365 3370	School Breakfast Initiative Driver Education		0
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation	64,95	0
132 133	ED-O&M-TR-MR/SS	Revenues 10-15, L158, Col C Revenues 10-15, L159, Col C,D,F,G	3610 3660	Learning Improvement - Change Grants Scientific Literacy		0
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0
	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G Revenues 10-15, L163, Col C,D,F,G	3766 3767	Chicago General Education Block Grant Chicago Educational Services Block Grant		0
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant)
139	ED-O&M-DS-TR-MR/SS ED-TR	Revenues 10-15, L165, Col C,D,E,F,G Revenues 10-15, L166, Col C,F	3780 3815	Technology - Technology for Success State Charter Schools		0
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		0
141	ED-O&M-DS-TR-MR/SS-Tort ED	Revenues 10-15, L170, Col C-G,J Revenues 10-15, L179, Col C	3999 4045	Other Restricted Revenue from State Sources Head Start (Subtract)	4,500	0
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
	ED-O&M-TR-MR/SS ED-MR/SS	Revenues 10-15, L190, Col C,D,F,G Revenues 10-15, L200, Col C,G	4100 4200	Total Title V Total Food Service	40,501	1
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I	25,36	
	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G Revenues 10-15, L215, Col C,D,F,G	4400 4620	Total Title IV Fed - Spec Education - IDEA - Flow Through	12,133 10,570	
149	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 - Discretionary Fed - Spec Education - IDEA - Other (Describe & Itemize)		3
152	ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,F,G	4700	Total CTE - Perkins		0
177 178	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800 4901	Total ARRA Program Adjustments)
179	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L255, Col C Revenues 10-15, L256, Col C-GJ	4902	Race to the Top Race to the Top-Preschool Expansion Grant		0
	ED-TR-MR/SS ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G Revenues 10-15, L258, Col C,F,G	4905 4909	Title III - Immigrant Education Program (IEP) Title III - Language Inst Program - Limited Eng (LIPLEP))
182	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4909	McKinney Education for Homeless Children)
183 184	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		2
185	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G Revenues 10-15, L262, Col C,D,F,G	4932 4960	Title II - Teacher Quality Federal Charter Schools	1,400	<u> </u>
186	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981	State Assessment Grants	()
188	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G Revenues 10-15, L265, Col C,D,F,G	4982 4991	Grant for State Assessments and Related Activities Medicaid Matching Funds - Administrative Outreach		2
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	1,843	3
191	ED-O&M-TR-MR/SS Federal Stimulus Revenue	Revenues 10-15, L267, Col C,D,F,G CARES CRRSA ARP Schedule	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize) Adjusting for FY20 revenue received in FY21 for FY20 Expenses	23,317	
192	ED-TR-MR/SS ED-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **	49,461	
107 10F	ED-MIK/33	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		
196				Total Deductions for PCTC Computation Line 104 through Line 195 Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		-
197				Total Depreciation Allowance (from page 32, Line 18, Col I)	77,685	_
198			O Barrell American	Total Allowance for PCTC Computation (Line 196 plus Line 197	951,639	3
199 200			y iviontii ADA trom Avei	rage Daily Attendance - Student Information System (515) in IWAS-preliminary ADA 2020-2021 Total Estimated PCTC (Line 198 divided by Line 199		
201						20
202 203				will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the	final 9-month ADA.	
203		iculations, select FY 2021 Student Populations in column D for the Special Educati		Summary. Jumn E for the English Learner Contribution for the selected school district.		
205		FY 2021 Student Population Funding				

Current Year Payment on Contracts For Indirect Cost Rate Computation

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

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

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

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

1. Double click icon to the right for a list of Fund-Function-Objects to use below. Fund-Function-Object Chart Indirect Cost Plan (double click to

Subaward & Subcontract Guidanne 2. Double click icons to the left for the qualifications of Sub-agreement for Services.

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

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

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 15-22" tab) (Column D)		Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	500,000	25,000	475,000
Trans-Student Transport Services- Purchased Service	40-2550-300	Illinois Central School Bus	72,008	25,000	
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
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				0	0
				0	0
	-			0	0
				0	0
Tetal			72.000	0	0
Total			72,008		47,008

ESTIMATED INDIRECT COST DATA

2 SECTION 1 3 Financial Data To Assist Indirect Cost Rate D 4 (Source document for the computation of the Indi ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With th Also, include all amounts paid to or for other empl programs. For example, if a district received fund it to persons whose salaries are classified as direct or 5 Support Services - Direct Costs (1-200) and 6 Direction of Business Support Services (1-2510) Fiscal Services (1-250) and (5-520) Prequired) 10 Persons and Maintenance of Plant Services (1-250) Fiscal Services (1-250) Must be less than (P16, Value of Commodities Received for Fiscal Vear 2 required) 11 Food Services (1-250) and (5-2640) 12 Staff Services (1-2640) and (5-2640) 13 Staff Services (1-2640) and (5-2660) and (5-2660) 14 Data Processing Services (1-2660) and (5-2660) 15 SECTION II 16 Estimated Indirect Cost Rate for Federal Pro 20 Support Services: 21 Pupil 22 Instructional Staff 23 General Admin. 24 School Admin.	rrect Cost Rate i oyees within ea oyees within ea ng for a Title 1 cl osts in the funct (5-2000) and (5-2510) and (5-2540) (2, and 5-2540) (21 (Include th	ments/expenditu ments/expenditu it specific federal Title I clerks performining hen determining	res included within the following fur grant programs in the same capacit rming like duties in that function m Restricted Program Indirect Costs Di	ng functions charged direc pacity as those charged to on must be included. Incl on must be included.	s found in the "Expenditures" tob.) ne 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. ch function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant ent, 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 ion listed. 5,242	eral grant programs. e federal grant sed services paid on or
	ination of little of littl	ments/expenditu h specific federal Title I clerks perfor	res included within the followir grant programs in the same carring like duties in that functic f a Single Audit is Restricted Proglindirect Costs	g functions charged direct pacity as those charged to on must be included. Included. Included. Included.	ctly to and reimbursed from fede o and reimbursed from the same ude any benefits and/or purchası	eral grant programs. e federal grant sed services paid on or ogram
	tion of li within ea within ea within ea of of of 15-2540) 16-55 clude the	ments/expenditu Inte I clerks performining hen determining Function 1000	res included within the followir grant programs in the same cap rming like duties in that function a Single Audit is Restricted Programs in a Single Costs	ng functions charged direct pacity as those charged to on must be included. Included. Included.	tly to and reimbursed from fede to and reimbursed from the same ude any benefits and/or purchasi	eral grant programs. sed services paid on or ogram
<u>8</u> 8 8 8 8	ct Costs (1-2000) and (5-2000) upport Services (1-2510) and (5-2510) and (5-2520) Must be less than (P16, Col E-f. 1.65) Received for Fiscal Year 2021 (Include the value of commodities of (5-2540)) and (5-2570) and (5-2540) st (1-2660) and (5-2660)	hen determining Function 1000	f a Single Audit is Restricted Prog			ogram
2	upport Services (1-2510) and (5-2510) and (5-2520) hance of Plant Services (1, 2, and 5-2540) Must be less than (P16, Col E-F, L65) Received for Fiscal Year 2021 (Include the value of commodities (0) and (5-2570) and (5-2540) and (5-2640) ss (1-2660) and (5-2660)	hen determining Function 1000	f a Single Audit is Restricted Prog			ogram
2 2 E 3	and (5-2520) Nance of Plant Services (1, 2, and 5-2540) Must be less than (P16, Col E-F, 1655) Received for Fiscal Year 2021 (Include the value of commodities (0) and (5-2570) and (5-2640) ss (1-2660) and (5-2660)	hen determining Function 1000	f a Single Audit is Restricted Pro			ogram
2 2 E 2	Nance of Plant Services (1, 2, and 5-2540) Must be less than (P16, Col E-F, 1655) Received for Fiscal Year 2021 (Include the value of commodities (0) and (5-2570) and (5-2640) ss (1-2660) and (5-2660)	hen determining Function 1000	f a Single Audit is Restricted Pro			ogram
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	0) and (5-2570) and (5-2640) ss (1-2660) and (5-2660) t Rate for Federal Programs	Function 1000	Restricted Pro			ogram
	and (5-2640) ss (1-2660) and (5-2660) t Rate for Federal Programs	Function 1000	Restricted Pro	gram		ogram
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	t Rate for Federal Programs	Function 1000	Restricted Pro	gram		ogram
	t Rate for Federal Programs	Function 1000	Restricted Prog	gram		ogram
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				020,000		626,000
		2100		7,651		7,651
1	indian embane manus altri, reprincept del distribution de	2200	The state of the s	25,827		25,827
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ľ		2400		71,052		71,052
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30 Food Services		2560		41,227		41,227
Internal Services		2570	0	0	0	0
3	A CALLED					A LANGE OF THE STATE OF THE STA
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35 Information Services		2630		0 0	TOTAL CONTROL OF THE PARTY OF T	0
1		2640	0	0 0	0	
John Data Processing Services	35	7,000	O	0 00 7	2	0 00
30 Other:		2000		TO//T		1,701
7.7	Contracts Paid in CY over the allowed amount for ICR calculation (from page 36)	2000		4,538		(A7 008)
41 Total			50,133	1,034,747	176,127	908.753
42			Restricted Rate		Unrestricted Rate	
43		Moderney	Total Indirect Costs:	50,133	Total Indirect Costs:	
45			= 4.84%		= 19.38%	300,733

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			REPORT OF	N SHARED SER	REPORT ON SHARED SERVICES OR OUTSOURCING	URCING	
7			School Coc	le, Section 17	School Code, Section 17-1.1 (Public Act 97-0357)	7-0357)	
ო			Ë	scal Year Endi	Fiscal Year Ending June 30, 2021		
ω	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.	nutsoun	cing in the prior,	current and nex.	t fiscal years.		
9			Ŏ. K	LOSTANT CUSD 425 35-050-4250-26	2 425 -26		
α	although to and a made and the selection of the selection			Current Fiscal	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement,	
0	Indicate with an (X) If Deficit Reduct		Year	Year		Cooperative or Shared Service.	
				The state of the s	Davidore to		
10	Service or Function (Check all that apply)				Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)	
-	Curriculum Planning						
12	-						
13	Educational Shared Programs		×	×		Tuition paid to Putnam County CUSD and LaSalle Peru for High School for all students	
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							
24	Professional Development						
25	_		×	×		peech and Social Work Services with other schools	
26	Special Education Cooperatives		×	×		LEASE - Special Ed Coop	
27	STEM (science, technology, engineering and math) Program Offerings						
28	Supply & Equipment Purchasing						
29	Technology Services						
30	Transportation						
31	Vocational Education Cooperatives						
32	All Other Joint/Cooperative Agreements						
33	Other						
34							
	Additional space for Column [D] - Barriers to Implementation:						
37							
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41	Additional shade for column Epinagne of Ech.						
42							
43							

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Department (N-330) 100 North First Street

LOSTANT CUSD 425 School District Name: Springfield, IL 62777-0001 LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)					School UI	School District Name: RCDT Number:	35-050-4250-26	5D 425 -26	
		Actual	Actual Expenditures. Fiscal Year 2021	Fiscal Year 20	12.1	Bude	Budgeted Expenditures, Fiscal Year 2022	rres. Fiscal Ve	ar 2022
		(10)	(20)	(80)	The second second	(10)	(20)	(80)	
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	73,561	The second second	17,000	90,561	70,960		16,400	87,360
2. Special Area Administration Services	2330	0		0	0				
3. Other Support Services - School Administration	2490	0		0	0				
4. Direction of Business Support Services	2510	0	0	0	0				
5. Internal Services	2570	0		0	0				
6. Direction of Central Support Services	2610	0		0	0				
7. Deduct - Early Retirement or other pension obligations required by state law and included above.	tate law			The second secon	0				
8. Totals		73,561	0	17,000	90,561	70,960	0	16,400	87,360
9. Percent Increase (Decrease) for FY2022 (Budgeted) over FY2021 (Actual)	ctual)								-4%

0000000

CERTIFICATION

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.

Date	Contact Telephone Number		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
Signature of Superintendent	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 lil 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 Asse. Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2021 to ensure inclusion in the January 15, 2022 to ensure inclusion in the Spring 2022 report. Information on the waiver process can be found at https://www.isbe.net/Pages/Waivers.aspx

The district will amend their budget to become in compliance with the limitation.

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

- 1. Acct 1999 All small misc items except for e-rate reimb.
- 2. Acct 2900 Ed Fund Parent Literacy Program
- 3. Acct 5400 Debt Service Fund Annual Bond Fees
- 4.

Note 1 - Summary of Significant Accounting Policies

A. General

Lostant Community Unit School District #425, LaSalle County, Illinois, is operated under the control of a Board of Trustees elected at large by the citizens of the District. The Board of Trustees monitors all financial transactions of the District.

For the year ended June 30, 2021, the District's accounting and financial reporting policies conform to the cash basis of accounting as prescribed by the Illinois State Board of Education.

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

Lostant Community Unit School District #425 is an Illinois unit school district. The District's reporting entity includes the District's governing board and all related organizations for which the District exercises oversight responsibility.

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

The joint agreements have been determined not to be part of the reporting entity after applying the manifesting of oversight, scope of public service and special financing relationships criteria and are therefore excluded from the accompanying financial statements because the District does not control the assets, operations, or management of the joint agreements. In addition, the District is not aware of any entity which would exercise such oversight as to result in the District being considered a component unit of the entity.

C. Basis of Presentation - Fund Accounting

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

Note 1 - Summary of Significant Accounting Policies (Continued)

C. <u>Basis of Presentation – Fund Accounting</u> (Continued)

Government 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.

The Educational Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. Special Education and Leasing are included in this fund.

The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The Operation and Maintenance Fund, Transportation Fund, and Illinois Municipal Retirement/Social Security Fund are used to account for cash received from specific sources (other than those accounted for in other funds) that are legally restricted to cash disbursements for specified purposes. The Working Cash Fund accounts for the financial resources held by the District to be used for temporary interfund loans to other funds. The Tort Fund accounts for financial resources held by the District to be used for tort immunity and tort judgement purposes. The Capital Projects and Fire Prevention and Safety Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Fiduciary Fund Types

Fiduciary Funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds. The Activity Fund is now included as part of the Educational Fund. The District has no Fiduciary Funds at June 30, 2021.

D. Government Funds – Measurement Focus

The financial statements of all governmental 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.

Note 1 - Summary of Significant Accounting Policies (Continued)

D. Government Funds – Measurement Focus (Continued)

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.

E. General Fixed Assets and General Long-Term Debt Account Group

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

The District does not maintain a formal capitalization policy, but utilizes the guidelines established by the Illinois State Board of Education (ISBE) of capitalizing items costing over \$500.

The Illinois State Board of Education's Annual Financial Report (ISBE Form SD50-35/JA50-60) includes depreciation of \$77,685, which has been utilized for the calculation of the per capita tuition charge, and accumulated depreciation totaling \$2,015,799. Depreciation has been computed over the estimated useful lives of the assets using the straight-line method. The District has considered possible impairments to its capital assets and asserts that there are none known or anticipated.

The estimated useful lives are as follows:

Buildings	50 Years
Infrastructure Improvements other than Building	20 Years
Capitalized Equipment	3-10 Years

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

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

Note 1 - Summary of Significant Accounting Policies (Continued)

F. Basis of Accounting

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

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

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

G. Budgets and Budgetary Accounting

The budget for all governmental fund types was prepared on the cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, Paragraph 17-1 of the Illinois Compiled Statutes. The original budget was passed on September 23, 2020 and was not amended.

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

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

- 1. The Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on July 1. 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% of the total of such fund as set forth in the budget.
- 6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

Note 1 - Summary of Significant Accounting Policies (Continued)

H. Cash and Cash Equivalents

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

I. Investments

Investments are stated at market value. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal written investment and cash management policy. The institutions in which investments are made must be approved by the Board of Education. Assets of the different funds may be commingled for investment purposes and interest earning prorated back to the various funds when recognized as revenue.

J. Total Column

The Total column represents the aggregation (by addition) of the line-item amounts reported for each fund type and account group. No consolidations or other eliminations were made in arriving at the totals; thus, they do not present consolidated information. These totals are presented only to facilitate financial analysis and are not intended to reflect the financial position or results of operations of the District as a whole.

K. Fund Balance Reporting

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

A. 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.

Note 1 - Summary of Significant Accounting Policies (Continued)

K. Fund Balance Reporting (Continued)

B. 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 and Debt Service 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 –

1. Special Education

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

2. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational and Transportation Funds. At June 30, 2021, expenditures disbursed exceeded revenue received from state grants, resulting in no restricted balances.

3. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. At June 30, 2021, expenditures disbursed exceeded revenue received from federal grants, resulting in no restricted balances.

4. Leasing

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. At June 30, 2021, expenditures disbursed exceeded revenue received and all prior balances resulting in no restricted balances.

5. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy, authorized by 40ILCS 5/21-110 and 21-110.1, are accounted for in the Municipal Retirement/Social Security Fund. At June 30, 2021 the restricted balance was \$25,888.

C. 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).

Note 1 - Summary of Significant Accounting Policies (Continued)

K. Fund Balance Reporting (Continued)

C. Committed Fund Balance (Continued)

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 contractual 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 approximately \$70,000. This amount is shown as Unreserved in the Educational Fund.

D. 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 nor committed. Intent may be expressed by (a) the School Board itself or (b) the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes. As of June 30, 2021, the District has no assigned fund balances.

E. Regulatory – Fund Balance Definitions

Reserved Fund Balances are those balances that are reserved for a specific 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.

F. 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.

Note 1 - Summary of Significant Accounting Policies (Continued)

F. Fund Balance Reporting (Continued)

	Regula	tory Basis					
Fund	Nonspend.	Restricted	Committed	Assigned	Unassign.	Reserved	Unreserved
Educational	_	_	70,000	-	1,618,450	-	1,688,450
Operations &							
Maintenance	-	273,044	-	-	-	-	273,044
Debt Service	-	22,509	-	-	-	-	22,509
Transportation	-	302,205	_ "	-	-	-	302,205
Municipal							
Retirement	_	80,786	_	-	-	25,888	54,898
Working Cash	-	-	-	-	95,362	-	95,362
Tort Liability	-	256,826	-	-	-	-	256,826
Fire Prevention							
and Safety	-	66,713	-		-	-	66,713

G. 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 2 - Property Taxes

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. The Board passed the levy on December 18, 2019. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments in the following July and September. The District receives significant distributions of tax receipts approximately one month after the due date. Taxes from these statements are from the 2019 tax levy. The following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per \$100.00 of assessed valuation:

Note 2 - Property Taxes (Continued)

	2019		
	LIMIT	2019 LEVY	2018 LEVY
Education	3.8000	3.6544	3.7969
Tort Immunity	As Needed	0.5205	0.5408
Special Education	0.0400	0.0385	0.0400
Operation/Maintenance	0.5000	0.4809	0.4996
Transportation	0.2400	0.2308	0.2398
IMRF	As Needed	0.0067	0.0070
Social Security	As Needed	0.0807	0.0838
Working Cash	0.0500	0.0481	0.0500
Fire Prevention & Safety	0.1000	0.0962	0.0999
Leasing	0.0500	0.0202	0.0210
Bond & Interest	As Needed	0.6319	0.6337
Total		5.8088	6.0124

The following dates apply to property tax levies for 2019 Fiscal Year 2021:

Lien date:

January 1, 2019

Levy date:

December 18, 2019

Due dates:

Approximately July 1 and September 1, 2020

Collection dates:

Within 30 days of collection

Property tax in the following amounts have been levied and collected:

Tax	\mathbf{FY}	Taxed	Levy			
Year	Received	Assessment	Rate	Levied	Collected	Difference
2019	2021	29,492,103	5.8088	1,713,137	1,734,866	21,729
2018	2020	28,626,265	6.0124	1,721,130	1,744,632	23,502
2017	2019	27,437,608	6.0992	1,673,464	1,684,399	10,935

Note 3 - Joint Agreements

The District is a member of the LaSalle/Putnam County Alliance for Special Education. The District's pupils benefit from programs administered under this joint agreement and the District benefits from jointly administered grants and programming. The District does not have an equity interest in this joint agreement. The joint agreement is separately audited and is not included in these financial statements.

The report for the LaSalle/Putnam County Alliance for Special Education may be obtained by writing to 1009 Boyce Memorial Drive, Ottawa, IL 61350.

Note 4 - Cash and Investments

The District is allowed to invest in securities as authorized by Section 2 and 6 of the Public Funds Investment Act and Section 8-7 of the School Code.

A. Deposits

At June 30, 2021, the District had a cash and investment balance of \$2,798,565. The deposits, held at Illini State Bank (ISB) of Lostant, Illinois, are as follows:

	Interest		Adjusted
Account	Rate	Bank Balance	Balance
NOW Account (ISB)	0.10%	\$ 126,573	\$ 120,724
HIFI Account (ISB)	0.30%	2,013,020	2,013,020
CD #1 (ISB)	0.80%	100,000	100,000
CD #2 (ISB)	0.80%	100,000	100,000
CD #3 (ISB)	0.65%	250,000	250,000
CD #4 (ISB)	0.50%	200,000	200,000
Imprest Fund (ISB)	N/A	3,272	2,151
Student Activity Fund (ISB)	0.10%	12,649	12,670
Total Cash and Investments		\$ 2,805,514	\$ 2,798,565

The deposits at the Illini State Bank are insured to \$250,000 by the F.D.I.C. All District deposits are fully secured. \$250,000 are type #1 deposits. The remaining deposits are type #2 with securities pledged by the bank.

Type 1 – Fully insured by FDIC

Type 2 – Secured by securities pledged to District but in the bank's name

Type 3 – Uninsured

The major divergence between book and bank balances consisted of outstanding checks at June 30, 2021.

The District has no investments other than cash and cash equivalent accounts during the current fiscal year.

Note 5 - Changes in Capital Assets (General Fixed Assets)

	B	alance					Balance
Capital Assets at Cost	6	/30/20	Add	itions	Dele	tions	6/30/21
Non-Depreciable Assets:							
Land	\$	24,650	\$	-	\$	-	\$ 24,650
Depreciable Assets:							
Buildings and Improvements	3	3,891,587		-		-	3,891,587
Land Improvements		19,238		-		-	19,238
Other Equipment		416,861					416,861
Total Capital Assets	\$ 4	1,352,336	\$		\$	-	\$ 4,352,336

There were no current year additions to fixed assets.

	Balance					Balance
Accumulated Depreciation	6/30/20	Ad	ditions	Delet	ions	6/30/21
Buildings and Improvements	\$ 1,560,488	\$	62,866	\$	-	\$ 1,623,354
Land Improvements	19,238		-		-	19,238
Other Equipment	358,388		14,819			373,207
Total Capital Assets	\$ 1,938,114	\$	77,685	\$		\$ 2,015,799

Note 6 - Retirement Fund Commitments

The District contributes to two defined benefit pension plans: the Teachers Retirement System (TRS), and the Illinois Municipal Retirement Fund (IMRF). TRS is administered by the TRS board of trustees and is a cost sharing multiple employer plan. IMRF is administered by IMRF board of trustees and is an agent multiple-employer public employee retirement system. The benefits, benefit levels, employee contributions and employer contributions for both plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. The aggregate employer recognized pension expense on a cash basis for the year ended June 30, 2021, was \$35,650 (\$34,325 for TRS and \$1,325 for IMRF). See Schedules 1 and 2 for additional supplementary information regarding TRS and IMRF future pension obligations.

Note 6 - Retirement Fund Commitments (Continued)

A. Teacher Retirement System

Plan description

The employer participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration. TRS issues a publicly available financial report that can be obtained at http://trs.illinois.gov/pubs/cafr; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Benefits provided

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

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

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

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2021. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual

Note 6 - Retirement Fund Commitments (Continued)

A. Teacher Retirement System

increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lumpsum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the state of Illinois.

Contributions

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

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

On behalf contributions to TRS. The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2021, state of Illinois contributions recognized by the employer were based on the state's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$474,280 in pension contributions from the state of Illinois.

2.2 formula contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2021, were calculated to be \$2,212 and was paid toward this obligation in the current fiscal year.

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

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

For the year ended June 30, 2021, the employer pension contribution was 10.41 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2021, salaries totaling \$0 were paid from federal and special trust funds that required employer contributions of \$0.

Note 6 - Retirement Fund Commitments (Continued)

A. Teacher Retirement System

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 retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

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

Pension Expense

For the year ended June 30, 2021, the employer recognized TRS pension expense of \$34,325 on a cash basis under this plan.

Detailed information about the TRS's fiduciary net position as of June 30, 2021 is available in the separately issued TRS Comprehensive Annual Financial Report.

B. Illinois Municipal Retirement Fund - 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's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

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

Note 6 - Retirement Fund Commitments (Continued)

B. <u>Illinois Municipal Retirement Fund</u> - Pension Plan

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

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of: 3% of the original pension amount, or ½ 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:

Membership	
Number of	
- Retirees and Beneficiaries	11
- Inactive, Non-Retired Members	14
- Active Members	8
Total	33

Contributions — As set by statute, the Employer's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Employer's annual contribution rate for calendar year 2020 was 0.81% and for 2021 was 0.81%. The total employer contribution paid for calendar 2020 was \$1,324. The actual contributions paid during the fiscal year ended June 30, 2021 were \$1,325. 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 IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Note 7 - Other Post-Employment Benefits

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

A. Teacher Health Insurance Security Fund

The District (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 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 contributions to TRS who are not employees of the state to make a contribution to the THIS Fund.

On behalf contributions to THIS Fund – The state of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 1.24 percent of pay during the year ended June 30, 2021. State of Illinois contributions were \$4,729, and the District recognized revenue and expenditures of this amount during the year.

Employer contributions to THIS Fund – The employer (District) also makes contributions to THIS Fund. The employer THIS Fund contribution was 0.92 percent during the year ended June 30, 2021. For the year ended June 30, 2021, the District paid \$3,509, to the THIS Fund, which was 100 percent of the required contribution.

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: http://www.auditor.illinois.gov/Audit-Report/ABC-List.asp. The current reports are listed under "Central Management Services." Prior reports are available under "Healthcare and Family Services."

Note 7 - Other Post-Employment Benefits (Continued)

B. Post-Retirement Health Care Plan

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

Plan Description

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

Funding Policy

The contribution requirements of the District may be amended by the School Board. Current policy is for the District to pay for post-retirement medical insurance benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employee/retiree group. With regard to retirees, there is an implied rate subsidy by the District through the blended premium covering all current employees and retirees, there is no actuarial valuation performed to determine the amount of such subsidy.

Contributions Made

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

Note 8 - Long-Term Debt and Capital Leases

As of June 30, 2021, the District had long-term debt outstanding in the amount of \$1,125,000. The long-term debt is reported in the General Long-Term Debt Group and consists of the following.

Bonded Indebtedness

Bonded indebtedness current requirements for principal and interest expenditures are payable from future revenues of the Debt Service Fund. The revenues consist principally of property taxes collected by the District and interest earnings. Bonded indebtedness consists of the following:

Note 8 - Long-Term Debt and Capital Leases (Continued)

Bonded Indebtedness

2017 General Obligation Bonds - In July of 2017, the District issued a \$1,260,000 fire life safety bond, which is due annually on December 1 in principal installments varying from \$135,000 to \$185,000 starting in 2021 through 2027. Interest is payable semi-annually on June 1 and December 1 at rates from 3.75 to 4.50% of the unpaid balance.

	Balance				Balance
	7/1/2020	Iss	ued	Retired	6/30/2021
2017 General Obligation	-	-			
Bond	\$ 1,260,000	\$	-	\$ 135,000	\$ 1,125,000

Future cash flow requirements of the District for retirement of principal and interest by fiscal year follows:

Due Date	Principal	Interest
2022	140,000	4.00%
2023	145,000	4.00%
2024	150,000	4.20%
2025	160,000	4.20%
2026	170,000	4.25%
2027-2028	360,000	4.25-4.50%
Total	\$ 1,125,000	

Note 9 - Expenditures in Excess of Budget

During the year ended June 30, 2021, the District expenditures exceeded appropriated amounts in the IMRF Fund. Expenditures exceeding the budget are a violation of state statutes.

Note 10 - Deficit Fund Balance

There were no deficit fund balances at June 30, 2021.

Note 11 - Insurance and Risk Management

The District elected to become self-insured for unemployment insurance. The District is therefore liable to the State for any payments made to any of its former employees claiming unemployment benefits. In the current fiscal year, there were no payments required.

Significant losses are covered by commercial insurance for all major programs: property, liability, and workers' compensation. During the past three years, settlements have been less than coverage.

The District faces several types of risk. The following is a discussion of the nature of the risks, the significance to the District, and the policies in place to reduce the risk:

- (i) <u>Custodial credit risk</u> for deposits is the risk that in the event of bank failure, the deposits may be in peril. The District policy is to either keep deposit amounts below F.D.I.C. insurance levels at a specific institution or to require the institution pledge securities to insure the deposits in excess of F.D.I.C. levels. The results are disclosed in Note 4. This risk is moderate.
- (ii) <u>Interest rate risk</u> is the risk that interest rate changes may adversely affect the fair value of investments. Since the District's investments are all cash or cash equivalents, this risk is minimal. The District has substantial debt in the form of bonds payable. An increase in rates would adversely affect the District; however, all long-term debt accrues at pre-determined interest rates, so the effect has been minimized.
- (iii) Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District does not invest in entities; its investments are strictly money market and certificates of deposit. This risk is minimal.
- (iv) <u>Risk of loss of fixed assets</u> is the risk that fire, wind, theft, etc. may reduce or eliminate the value of buildings, property, equipment, and other assets. The District has comprehensive insurance coverage to minimize this risk.
- (v) <u>Risks of claims and judgments</u> is the risk that the assets of the District may be impaired due to an employee or officer's actions or failure to act. This risk is minimized by the comprehensive coverage provided by a local insurance broker. The risk of unemployment liability is moderate.

Note 12 - Contingencies

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

Note 13 - Commitments

Unpaid Teachers' Contracts - Teachers' contracts for services rendered during the school year for teachers 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 teachers' contracts for services performed during the year ended June 30, 2021, is estimated to be \$70,000.

Vacation Pay - Vacation pay is considered to be an expenditure in the year paid. Eligible administrators and support staff receive vacation pay. At June 30, 2021, the estimated unused vacation pay liability is \$0.

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

Termination Benefits – The District is liable for termination benefits due to retiring employees. As of June 30, 2021, the estimated termination benefit due in future years is \$0.

Other Post Retirement Benefits – The District has not determined the unfunded liability due to Other Post Retirement Benefits as required.

Note 14 - Common Bank Account

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

Note 15 - Legal Debt Margin

Assessed Valuation (EAV)	\$ 30,440,180
Statutory Debt Limitation	
(13.8% of 2020 Assessed Valuation)	4,200,745
Less: Current Indebtedness	(1,125,000)
Legal Debt Margin	\$ 3,075,745

Note 16 - On-behalf Payments

The State of Illinois contributes to the TRS retirement system and the THIS fund on-behalf of the District. In the current fiscal year, the amount contributed totaled \$479,009; \$474,280 for TRS and \$4,729 for THIS.

Note 17 - Energy Costs

Energy costs for the District during the fiscal year were: natural gas, \$20,063; and electricity, \$8,046.

Note 18 - Members of the Board of Education

		Term Expires
President	Quillard "Jeff" Skinner	2023
Vice-President	Robert Lawless	2025
Secretary	Greg Walder	2023
Board Members:	Shayla Chambers	2025
	Greg Ruff	
	Nicole Kozak	2025
	Kelly Wiesbrock	2023
Superintendent Treasurer	· · · · · · · · · · · · · · · · · · ·	

LOSTANT COMMUNITY UNIT SCHOOL DISTRICT NO. 425 ILLINOIS MUNICIPAL RETIREMENT FUND

Multiyear Schedule of Changes in Net Pension Liability and Related Ratios

Calendar Year Ending December 31,	,03 11	2020	-	2019		2018	 2017	_	2016	_	2015	_	2014
Total Pension Liability					_								
Service Cost	\$	16,068	\$	18,317	\$	17,783	\$ 18,965	\$	18,887	\$	14,821	\$	14,511
Interest on the Total Pension Liability		46,780		48,332		48,659	49,051		46,211		44,251		41,869
Benefit Changes		-		-		-	-		-		-		-
Difference Between Expected and Actual Experience		(169,888)		(36,133)		(9,660)	3,413		22,038		30,964		8,237
Assumption Changes		(3,248)		-		14,512	(26,393)		-		16		29,451
Benefit Payments and Refunds		(44,314)		(57,268)		(50,132)	(49,211)		(49,416)		(82,446)		(42,481)
Net Change in Total Pension Liability	\$	(154,602)	\$	(26,752)	\$	21,162	\$ (4,175)	\$	37,720	\$	7,590	\$	51,587
Total Pension Liability - Beginning		659,370		686,122		664,960	 669,135		631,415		623,825		572,238
Total Pension Liability - Ending (a)	\$	504,768	\$	659,370	\$	686,122	\$ 664,960	\$	669,135	\$	631,415	\$	623,825
								_					
Plan Fiduciary Net Position													
Employer Contributions	\$	1,324	\$	1,277	\$	1,594	\$ 1,602	\$	1,770	\$	1,490	\$	6,043
Employee Contributions		7,358		6,928		7,968	7,514		8,296		7,711		6,310
Pension Plan Net Investment Income		147,019		169,939		(61,769)	161,888		56,211		4,169		50,254
Benefit Payments and Refunds		(44,314)		(57,268)		(50,132)	(49,211)		(49,416)		(82,446)		(42,481)
Other		(160,768)		(13,739)		4,115	(12,368)		33,632		14,192		11,500
Net Change in Plan Fiduciary Net Position	_	(49,381)		107,137		(98,224)	109,425	Ξ	50,493		(54,884)	\equiv	31,626
Plan Fiduciary Net Position - Beginning		984,467		877,330	_	975,554	 866,129		815,636		870,520		838,894
Plan Fiduciary Net Position - Ending (b)		935,086		984,467	_	877,330	975,554		866,129		815,636		870,520
Net Pension Liability / (Asset) - Ending (a)-(b)	_	(430,318)	_	(325,097)	_	(191,208)	(310,594)		(196,994)	((184,221)	(246,695)
Plan Fiduciary Net Position as a Percentage of Total													
Pension Liability		185.25%		149.30%		127.87%	146.71%		129.44%		129.18%		139.55%
Covered Valuation Payroll		163,514		153,947		177,074	166,977		184,359	\$	171,358	\$	140,223
Net Pension Liability as a Percentage of Covered													
Valuation Payroll		-263.17%		-211.17%		-107.98%	-186.01%		-106.85%		107.51%	-	175.93%

Multiyear Schedule of Contributions

					Actual Contribution
					as a % of
Calendar Year			Contribution	Covered	Covered
Ending December	Actuarially Determined	Actual	Deficiency	Valuation	Valuation
31,	Contribution *	Contribution	(Excess)	Payroll	Payroll
2014	6,131	6,043	88	142,243	4.25%
2015	1,491	1,490	1	171,358	0.87%
2016	1,770	1,770	-	184,359	0.96%
2017	1,603	1,602	1	166,977	0.96%
2018	1,594	1,594	-	177,074	0.90%
2019	1,278	1,277	1	153,947	0.83%
2020	1,324	1,324	-	163,514	0.81%

^{*}Estimated based on contribution rate of .81% and covered valuation payroll of \$163,514.

Notes to Schedule of Contributions: Actuarially determined contribution rates are calculated as of December 31 each year, which is a 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2020 Contribution Rates: Actuarial Cost Method is Aggregate entry age normal. Amortization method is level percentage of payroll, closed. Remaining Amortization Period taxing 23-year closed period. Asset Valuation Method is 5-year smoothed market; 20% corridor. Wage growth is 3.25%. Price Inflation is 2.50%. Salary increases are 3.35% - 14.25%, including inflation. Investment Rate of Return is 7.25%. Retirement Age is Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016. Mortality is based on specific mortality table was used with fully generational projection scale MP-2017 (base year 2015) with specific rates developed for non-disabled retirees, disabled retirees, and active members. The IMRF specific rates were developed from the RP-2014 Blue Collar Annuitant Mortality Table (non-disabled retirees), RP-2014 Disabled Retirees Mortality Table, and RP-2014 Employee Mortality Table (active members). Other Information: There were no benefit changes during the year.

Notes to Schedule: These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10 year trend is compiled, information is presented for those years or which information is available.

LOSTANT COMMUNITY UNIT SCHOOL DISTRICT NO. 425 SCHEDULE OF THE EMPLOYER'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

	_	FY21*		FY20*		FY19*		FY18*		FY17*		FY16*		FY15*
Employer's proportion of the net pension liability	0.00	000659473%	0.0	0000665304%	0,	0000740147%	0.0	000911311%	0.00	001009710%	0.0	003549138%	0,0	001750776%
Employer's proportionate share of the net pension liability State's proportionate share of the net pension liability associated	\$	56,857	\$	53,962	\$	57,691	\$	69,622	\$ -	79,702	\$	232,504	\$	106,549
with the employer		4,453,308		3,840,386		3,952,050		3,690,794		3,492,278		3,370,939		3,085,565
Total	\$	4,510,165	\$	3,894,348	\$	4,009,741	\$	3,760,416	\$	3,571,980	\$	3,603,443	\$	3,192,114
Employer's covered-employee payroll Employer's proportionate share of the net pension liability as a	\$	381,388	\$	554,000	\$	519,442	\$	530,224	\$	498,472	\$	439,950	\$	520,605
percentage of its covered-employee payroll Plan fiduciary net position as a percentage of the total pension liability		14.9% 37.8%		9.7% 39.6%		11.1% 40.0%		13.1% 39.3%		16.0% 36.4%		52.8% 41.5%		20.5% 43.1%

^{*}The amounts presented were determined as of the prior fiscal-year end.

LOSTANT COMMUNITY UNIT SCHOOL DISTRICT NO. 425 SCHEDULE OF EMPLOYER CONTRIBUTIONS TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

	FY21*	FY20*	FY19*	FY18*	FY17*	FY16*	FY15*
Statutorily-required contribution	\$ 34,325	\$ 49,860	\$ 46,750	\$ 47,720	\$ 44,862	\$ 41,355	\$ 48,937
Contributions in relation to the statutorily-required contribution	34,325	49,860	46,774	47,720	44,862	41,355	48,940
Contribution deficiency (excess)			(24)			-	(3)
Employer's covered-employee payroll	381,388	554,000	519,442	530,224	498,472	439,950	520,605
Contributions as a percentage of covered-employee payroll	9.0%	9.0%	9.0%	9.0%	9.0%	9.4%	9.4%

^{*}The amounts presented were determined as of the prior fiscal-year end.

Changes of assumptions - For the 2020-2016 measurement years, the assumed investment rate of return was of 7.0%, including an inflation rate of 2.5% and a real return of 4.5%. Salary increases were assumed to vary by service credit and were consistent in 2019 and 2020. These actuarial assumptions were based on an experience study dated September 18, 2018. For the 2015 measurement year, the assumed investment rate of return was 7.5%, including an inflation rate of 3% and a real return of 4.5%. Salary increases were assumed to vary by service credit. Various other changes in assumptions were adopted based on the experience analaysis for the three-year period ending June 30, 2014.

LOSTANT COMMUNITY UNIT SCHOOL DISTRICT #425 SCHEDULE OF COMBINED REVENUES AND EXPENDITURES ALL FUNDS - BUDGET AND ACTUAL

For the Years Ended June 30, 2021, 2020, and 2019

		Current Year				2020	2019		
Revenues:		Budget		Actual		Actual		Actual	
Property Tax	\$	1,698,380	\$	1,734,866	\$	1,744,632	\$	1,684,401	
Replacement Tax		50,500		69,073		54,456		49,748	
Interest		14,450		15,162		14,441		12,676	
Fees, Lunches, Texts		19,213		14,004		19,594		25,373	
State Aid and Grants		211,708		251,305		262,921		256,387	
Federal Aid		123,421		117,114		92,329		86,904	
Other Sources		11,100		21,919		38,123		51,849	
Total Revenues	\$	2,128,772	\$	2,223,443	\$	2,226,496	\$	2,167,338	
Instruction	\$	417,157	\$	419,504	\$	434,140	\$	389,530	
Student Support Service	Ψ	50,395	Ψ	40,177	Ψ	32,194	Ψ	91,618	
Administration & Fiscal		180,789		201,531		246,222		161,866	
Food		48,668		39,828		40,331		38,329	
Special Education		320,119		290,398		171,236		158,747	
High School Tuition		460,480		395,550		312,133		428,093	
Education Fund Expenditures	\$	1,477,608	\$	1,386,988	\$	1,236,256	\$	1,268,183	
Building Fund Expenditures	\$	128,700	\$	122,065	\$	119,959	\$	111,262	
Transportation Fund Expenditures	\$	100,440	\$	97,280	\$	133,631	\$	67,431	
IMRF/Soc. Sec. Fund Expenditures	\$	20,890	\$	20,909	\$	21,862	\$	22,383	
Fire/Life Safety/Site Construction Expenditures	\$	1,500	\$	441	\$	59,623	\$	3,874	
Tort Immunity Expenditures	\$	130,937	\$	83,137	\$	125,544	\$	109,709	
Operating Expenditures	\$	1,860,075	\$	1,710,820	\$	1,696,875	\$	1,582,842	
Operating "Profit or (Loss)"	\$	268,697	\$	512,623	\$	529,621	\$	584,496	
Total Debt Service		(187,356)	_\$_	(186,857)	_\$_	(182,388)	_\$_	(238,363)	
Excess (Deficiency) of Revenues over Expenditures	\$	81,341	_\$_	325,766	_\$_	347,233	_\$_	346,133	

LOSTANT COMMUNITY UNIT SCHOOL DISTRICT #425

TEN YEAR STATISTICS - AVERAGE DAILY ATTENDANCE OPERATING EXPENSE PER PUPIL AND TOTAL OPERATING EXPENSE

Year Ended June 30,	Average Daily Attendance	Exp	erating ense Per Pupil	Total Operating Expense
2012	90	\$	11,802	\$ 1,065,935
2013	80	\$	14,969	\$ 1,192,309
2014	58	\$	18,223	\$ 1,049,274
2015	62	\$	17,593	\$ 1,097,654
2016	55	\$	19,991	\$ 1,101,487
2017	53	\$	21,221	\$ 1,122,812
2018	51	\$	21,973	\$ 1,128,964
2019	58	\$	19,781	\$ 1,147,283
2020	60	\$	20,084	\$ 1,201,031
2021	51	\$	21,926	\$ 1,120,433

LOSTANT COMMUNITY UNIT SCHOOL DISTRICT NO. 425

TEN YEAR STATISTICS - TAXABLE ASSESSED VALUATIONS, TAX RATES AND EXTENSIONS

Schedule 5

Levy Year	Taxable Assessed Valuation	Total Tax Rate	Taxes	Extended	
2010	\$ 22,169,232	4.9526	\$	1,097,950	
2011	\$ 22,804,069	4.9763	\$	1,134,789	
2012	\$ 23,260,315	5.097	\$	1,193,398	
2013	\$ 23,754,395	5.29019	\$	1,256,653	
2014	\$ 24,708,260	5.4089	\$	1,349,771	
2015	\$ 25,226,495	5.5713	\$	1,405,241	
2016	\$ 25,999,946	5.9944	\$	1,558,525	
2017	\$ 27,437,608	6.0992	\$	1,673,461	
2018	\$ 28,626,265	6.0124	\$	1,721,154	
2019	\$ 29,492,103	5.80881	\$	1,713,140	
2020	\$ 30,440,180	5.9022	\$	1,796,640	