

JACKSONVILLE
SCHOOL DISTRICT NO. 117
Jacksonville, Illinois

ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2021

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

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

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

School District
 Joint Agreement

<p align="center">School District/Joint Agreement Information <i>(See instructions on inside of this page.)</i></p> <p>School District/Joint Agreement Number: 01-069-1170-22</p> <p>County Name: Morgan</p> <p>Name of School District/Joint Agreement: Jacksonville School District No. 117</p> <p>Address: 211 W. State St</p> <p>City: Jacksonville</p> <p>Email Address: rcunningham@isd117.org</p> <p>Zip Code: 62650</p>	<p align="center">Accounting Basis:</p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p> <p align="center">Filing Status: <u>Submit electronic AFR directly to ISBE</u></p> <p align="center">Click on the Link to Submit: Send ISBE a File</p> <p align="center">0</p>	<p align="center">Certified Public Accountant Information</p> <p>Name of Auditing Firm: Zumbahlen, Eyth, Surratt, Foote & Flynn, Ltd</p> <p>Name of Audit Manager: Suzanne Steckel</p> <p>Address: 1395 Lincoln Ave</p> <p>City: Jacksonville State: IL Zip Code: 62650</p> <p>Phone Number: 217-245-5121 Fax Number: 217-243-3356</p> <p>IL License Number (9 digit): 65033556 Expiration Date: 9/30/2024</p> <p>Email Address: ssteckel@zescpa.com</p>
<p>Annual Financial Report Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>	<p align="center">Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</p> <p align="center">Single Audit Questions 217-782-5630 or GATA@isbe.net <u>Single Audit and GATA Information</u></p>	
<p><input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator</p> <p>District Superintendent/Administrator Name (Type or Print): Steven Ptacek</p> <p>Email Address: sptacek@isd117.org</p> <p>Telephone: 217-243-9411 Fax Number: 217-243-6844</p> <p>Signature & Date:</p>	<p><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township:</p> <p>Township Treasurer Name (type or print):</p> <p>Email Address:</p> <p>Telephone: Fax Number:</p> <p>Signature & Date:</p>	<p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC</p> <p>Regional Superintendent/Cook ISC Name (Type or Print):</p> <p>Email Address:</p> <p>Telephone: Fax Number:</p> <p>Signature & Date:</p>

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

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

TABLE OF CONTENTS

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

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/1997 (Ex: 00/00/0000)
22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score.

In FY2021, identify those late payments recorded as Intergovernmental Receivables, Other 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.

Comments Applicable to the Auditor's Questionnaire:

Zumbahlen, Eyth, Surratt, Foote & Flynn, Ltd.

Name of Audit Firm (print)

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

Zumbahlen, Eyth, Surratt, Foote & Flynn, Ltd
Signature

11/17/2021
mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M		
1	FINANCIAL PROFILE INFORMATION														
2															
3	<i>Required to be completed for School Districts only.</i>														
4															
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)														
6															
7	Tax Year 2020			Equalized Assessed Valuation (EAV):					433,805,719						
8															
9	Educational			Operations & Maintenance			Transportation			Combined Total			Working Cash		
10	Rate(s): 0.033842			+ 0.007011			+ 0.001933			= 0.042790			0.000398		
11															
12															
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".														
14	B. Results of Operations *														
15															
16	Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)			Fund Balance					
17	42,734,095			40,164,504			2,569,591			36,614,382					
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.														
19															
20															
21	C. Short-Term Debt **														
22	CPPRT Notes			TAWs			TANs			TO/EMP. Orders			EBF/GSA Certificates		
23	0			+ 0			+ 0			+ 0			+ 0		
24	Other			Total											
25	0			= 0											
26	** The numbers shown are the sum of entries on page 26.														
27															
28															
29	D. Long-Term Debt														
30	Check the applicable box for long-term debt allowance by type of district.														
31															
32	<input type="checkbox"/> a. 6.9% for elementary and high school districts,			59,865,189											
33	<input checked="" type="checkbox"/> b. 13.8% for unit districts.														
34															
35	Long-Term Debt Outstanding:														
36															
37	c. Long-Term Debt (Principal only)			Acct											
38	Outstanding:.....			511			38,970,000								
39															
40															
41	E. Material Impact on Financial Position														
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.														
43	Attach sheets as needed explaining each item checked.														
44															
45	<input type="checkbox"/> Pending Litigation														
46	<input type="checkbox"/> Material Decrease in EAV														
47	<input type="checkbox"/> Material Increase/Decrease in Enrollment														
48	<input type="checkbox"/> Adverse Arbitration Ruling														
49	<input type="checkbox"/> Passage of Referendum														
50	<input type="checkbox"/> Taxes Filed Under Protest														
51	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)														
52	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)														
53															
54	Comments:														
55	Alternate Revenue Source Bonds do not count against the District's bonded debt limit, as long as the District continues to pay the debt service requirement out of other source funds, such as School Facility Occupation Tax Proceeds.														
56															
57															
58															
59															
60															
61															
62															

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	Q	R
1																
2																
3																
4																
5																
6																
7																
8																
9																
10																
11																
12																
13																
14																
15																
16																
17																
18																
19																
20																
21																
22																
23																
24																
25																
26																
27																
28																
29																
30																
31																
32																
33																
34																
35																
36																
37																
38																
39																
40																
41																
42																

ESTIMATED FINANCIAL PROFILE SUMMARY
 (Go to the following website for reference to the Financial Profile)
<https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

District Name: Jacksonville School District No. 117
District Code: 01-069-1170-22
County Name: Morgan

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	36,614,382.00	0.857	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	42,734,095.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	40,164,504.00	0.940	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	42,734,095.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
Possible Adjustment:			0	Value	1.40
3. Days Cash on Hand:		Total	Days	Score	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	36,583,992.00	327.90	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	111,568.07		Value	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	15,778,164.71		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	2
Long-Term Debt Outstanding (P3, Cell H38)		38,970,000.00	34.90	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		59,865,189.22		Value	0.20

Total Profile Score: 3.80 *

Estimated 2022 Financial Profile Designation: RECOGNITION

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

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

1	A	B	C	D	E	F	G	H	I	J	K
2	ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		21,444,025	2,861,546	1,687,820	1,459,247	791,697	269,168	2,035,066	440,872	483,356
5	Investments	120	7,949,850			420,084	155,503		414,174	125	1
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160	31,393				34				
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		29,425,268	2,861,546	1,687,820	1,879,331	947,234	269,168	2,449,240	440,997	483,357
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480		993		10					
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		0	993	0	10	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	275,130		1,687,820		356,750				
39	Unreserved Fund Balance	730	29,150,138	2,860,553		1,879,321	590,484	269,168	2,449,240	440,997	483,357
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		29,425,268	2,861,546	1,687,820	1,879,331	947,234	269,168	2,449,240	440,997	483,357
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	419,301								
46	Total Student Activity Current Assets For Student Activity Funds		419,301								
47	CURRENT LIABILITIES (400) For Student Activity Funds										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	419,301								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		419,301								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		29,844,569	2,861,546	1,687,820	1,879,331	947,234	269,168	2,449,240	440,997	483,357
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		0	993	0	10	0	0	0	0	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	694,431	0	1,687,820	0	356,750	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	29,150,138	2,860,553	0	1,879,321	590,484	269,168	2,449,240	440,997	483,357
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		29,844,569	2,861,546	1,687,820	1,879,331	947,234	269,168	2,449,240	440,997	483,357

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

	A	B	L	M	N
1	ASSETS			Account Groups	
2	(Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ⁴				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		741,161	
17	Building & Building Improvements	230		67,474,784	
18	Site Improvements & Infrastructure	240		1,581,144	
19	Capitalized Equipment	250		5,894,469	
20	Construction in Progress	260		219,403	
21	Amount Available in Debt Service Funds	340			1,687,820
22	Amount to be Provided for Payment on Long-Term Debt	350			37,282,180
23	Total Capital Assets			75,910,961	38,970,000
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			38,970,000
37	Total Long-Term Liabilities				38,970,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			75,910,961	
41	Total Liabilities and Fund Balance		0	75,910,961	38,970,000
42					
43	ASSETS /LIABILITIES for Student Activity Funds				
44	CURRENT ASSETS (100) for Student Activity Funds				
45	Student Activity Fund Cash and Investments	126			
46	Total Student Activity Current Assets For Student Activity Funds				
47	CURRENT LIABILITIES (400) For Student Activity Funds				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
51					
52	Total ASSETS /LIABILITIES District with Student Activity Funds				
53	Total Current Assets District with Student Activity Funds		0		
54	Total Capital Assets District with Student Activity Funds			75,910,961	38,970,000
55	CURRENT LIABILITIES (400) District with Student Activity Funds				
56	Total Current Liabilities District with Student Activity Funds		0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
58	Total Long-Term Liabilities District with Student Activity Funds				38,970,000
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			75,910,961	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	75,910,961	38,970,000

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	18,839,730	3,334,376	2,446,628	1,075,629	1,422,669	168	189,154	621,620	429,613
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	12,425,636	1,087,040	0	782,292	0	0	0	0	0
7	FEDERAL SOURCES	4000	5,000,238	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		36,265,604	4,421,416	2,446,628	1,857,921	1,422,669	168	189,154	621,620	429,613
9	Receipts/Revenues for "On Behalf" Payments ²	3998	14,417,172								
10	Total Receipts/Revenues		50,682,776	4,421,416	2,446,628	1,857,921	1,422,669	168	189,154	621,620	429,613
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	21,874,645				513,363			0	
13	Support Services	2000	10,040,150	4,087,444		1,715,675	936,366	366,405		486,963	355,806
14	Community Services	3000	796,164	0		0	8,493			0	
15	Payments to Other Districts & Governmental Units	4000	1,650,426	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	2,407,859	0	0			0	0
17	Total Direct Disbursements/Expenditures		34,361,385	4,087,444	2,407,859	1,715,675	1,458,222	366,405		486,963	355,806
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	14,417,172	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		48,778,557	4,087,444	2,407,859	1,715,675	1,458,222	366,405		486,963	355,806
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,904,219	333,972	38,769	142,246	(35,553)	(366,237)	189,154	134,657	73,807
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300									
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990		600,000							
44	Total Other Sources of Funds		0	600,000	0	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990								600,000	
76	Total Other Uses of Funds		0	0	0	0	0	0	0	600,000	0
77	Total Other Sources/Uses of Funds		0	600,000	0	0	0	0	0	(600,000)	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,904,219	933,972	38,769	142,246	(35,553)	(366,237)	189,154	(465,343)	73,807
79	Fund Balances without Student Activity Funds - July 1, 2020		27,521,049	1,926,581	1,649,051	1,737,075	982,787	635,405	2,260,086	906,340	409,550
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2021		29,425,268	2,860,553	1,687,820	1,879,321	947,234	269,168	2,449,240	440,997	483,357
84											
85	Student Activity Fund Balance - July 1, 2020		448,754								
86	RECEIPTS/REVENUES - Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	122,160								
88	DISBURSEMENTS/EXPENDITURES - Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	151,613								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(29,453)								
91	Student Activity Fund Balance - June 30, 2021		419,301								
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
94	LOCAL SOURCES	1000	18,961,890	3,334,376	2,446,628	1,075,629	1,422,669	168	189,154	621,620	429,613
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	12,425,636	1,087,040	0	782,292	0	0	0	0	0
97	FEDERAL SOURCES	4000	5,000,238	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		36,387,764	4,421,416	2,446,628	1,857,921	1,422,669	168	189,154	621,620	429,613
99	Receipts/Revenues for "On Behalf" Payments ²	3998	14,417,172	0	0	0	0	0		0	0
100	Total Receipts/Revenues		50,804,936	4,421,416	2,446,628	1,857,921	1,422,669	168	189,154	621,620	429,613
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	22,026,258				513,363				
103	Support Services	2000	10,040,150	4,087,444		1,715,675	936,366	366,405		486,963	355,806
104	Community Services	3000	796,164	0		0	8,493				
105	Payments to Other Districts & Governmental Units	4000	1,650,426	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	2,407,859	0	0			0	0
107	Total Direct Disbursements/Expenditures		34,512,998	4,087,444	2,407,859	1,715,675	1,458,222	366,405		486,963	355,806
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	14,417,172	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		48,930,170	4,087,444	2,407,859	1,715,675	1,458,222	366,405		486,963	355,806
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,874,766	333,972	38,769	142,246	(35,553)	(366,237)	189,154	134,657	73,807
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	600,000	0	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	0	0	0	0	0	0	600,000	0
116	Total Other Sources/Uses of Funds		0	600,000	0	0	0	0	0	(600,000)	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2021		29,844,569	2,860,553	1,687,820	1,879,321	947,234	269,168	2,449,240	440,997	483,357

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		15,515,669	3,271,743		899,215	664,940		185,065	612,190	423,409
6	Leasing Purposes Levy ⁸	1130									
7	Special Education Purposes Levy	1140	262,832								
8	FICA/Medicare Only Purposes Levies	1150					638,574				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		15,778,501	3,271,743	0	899,215	1,303,514	0	185,065	612,190	423,409
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	18,607	3,977		1,091	1,585		225	744	515
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	2,459,303				100,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		2,477,910	3,977	0	1,091	101,585	0	225	744	515
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342	13,335								
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		13,335								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413				1,219					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443				160,699					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					161,918					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	110,074	1,048	161	1,538	368	168	1,422	607	101
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		110,074	1,048	161	1,538	368	168	1,422	607	101
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	29,607								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690	2,783								
75	Total Food Service		32,390								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711									
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	24,810								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	1,231	5,436							
82	Student Activity Funds Revenues	1799	122,160								
83	Total District/School Activity Income (without Student Activity Funds)		26,041	5,436							
84	Total District/School Activity Income (with Student Activity Funds)		148,201								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	92,913								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890									
95	Total Textbook Income		92,913								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910		7,200							
98	Contributions and Donations from Private Sources	1920	21,000								
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	1,638								
102	Payments of Surplus Moneys from TIF Districts	1960	204,755	43,177		11,867	17,202		2,442	8,079	5,588
103	Drivers' Education Fees	1970	23,806								
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983				2,446,467					

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	57,367	1,795							
110	Total Other Revenue from Local Sources		308,566	52,172	2,446,467	11,867	17,202	0	2,442	8,079	5,588
	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)										
111		1000	18,839,730	3,334,376	2,446,628	1,075,629	1,422,669	168	189,154	621,620	429,613
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	18,961,890								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula [Section 18-8.15]	3001	9,627,893	1,087,040							
121	Reorganization Incentives [Accounts 3005-3021]	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		9,627,893	1,087,040	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	356,103								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	162,367								
131	Special Education - Orphanage - Summer Individual	3130	7,271								
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		525,741	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235	2,137								
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		2,137	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0				0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
148	State Free Lunch & Breakfast	3360	7,282								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	32,785								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				428,479					
155	Transportation - Special Education	3510				353,813					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		782,292	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	2,193,312								
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	36,486								
171	Total Restricted Grants-In-Aid		2,797,743	0	0	782,292	0	0	0	0	0
172	Total Receipts from State Sources	3000	12,425,636	1,087,040	0	782,292	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
188	Title V - Rural Education Initiative (REI)	4107	75,755								
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		75,755	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	12,941								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	6,929								
196	Summer Food Service Program	4225	1,068,892								
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240	28,122								
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		1,116,884				0				
201	TITLE I										
202	Title I - Low Income	4300	1,345,906								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399	84,997								
206	Total Title I		1,430,903	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	15,991								
209	Title IV - 21st Century Comm Learning Centers	4421									
210	Title IV - Other (Describe & Itemize)	4499									
211	Total Title IV		15,991	0		0	0				
212	FEDERAL - SPECIAL EDUCATION										
213	Fed - Spec Education - Preschool Flow-Through	4600	47,631								
214	Fed - Spec Education - Preschool Discretionary	4605									
215	Fed - Spec Education - IDEA - Flow Through	4620	820,630								
216	Fed - Spec Education - IDEA - Room & Board	4625	162,723								
217	Fed - Spec Education - IDEA - Discretionary	4630									
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
219	Total Federal - Special Education		1,030,984	0		0	0				
220	CTE - PERKINS										
221	CTE - Perkins - Title III E - Tech Prep	4770	13,579								
222	CTE - Other (Describe & Itemize)	4799									
223	Total CTE - Perkins		13,579	0			0				
224	Federal - Adult Education	4810									
225	ARRA - General State Aid - Education Stabilization	4850									
226	ARRA - Title I - Low Income	4851									
227	ARRA - Title I - Neglected, Private	4852									
228	ARRA - Title I - Delinquent, Private	4853									
229	ARRA - Title I - School Improvement (Part A)	4854									
230	ARRA - Title I - School Improvement (Section 1003g)	4855									
231	ARRA - IDEA - Part B - Preschool	4856									
232	ARRA - IDEA - Part B - Flow-Through	4857									
233	ARRA - Title IID - Technology-Formula	4860									
234	ARRA - Title IID - Technology-Competitive	4861									
235	ARRA - McKinney - Vento Homeless Education	4862									
236	ARRA - Child Nutrition Equipment Assistance	4863									
237	Impact Aid Formula Grants	4864									
238	Impact Aid Competitive Grants	4865									
239	Qualified Zone Academy Bond Tax Credits	4866									

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
240	Qualified School Construction Bond Credits	4867									
241	Build America Bond Tax Credits	4868									
242	Build America Bond Interest Reimbursement	4869									
243	ARRA - General State Aid - Other Govt Services Stabilization	4870									
244	Other ARRA Funds - II	4871									
245	Other ARRA Funds - III	4872									
246	Other ARRA Funds - IV	4873									
247	Other ARRA Funds - V	4874									
248	ARRA - Early Childhood	4875									
249	Other ARRA Funds VII	4876									
250	Other ARRA Funds VIII	4877									
251	Other ARRA Funds IX	4878									
252	Other ARRA Funds X	4879									
253	Other ARRA Funds Ed Job Fund Program	4880									
254	Total Stimulus Programs		0	0	0	0	0	0		0	0
255	Race to the Top Program	4901									
256	Race to the Top - Preschool Expansion Grant	4902									
257	Title III - Immigrant Education Program (IEP)	4905									
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
259	McKinney Education for Homeless Children	4920									
260	Title II - Eisenhower Professional Development Formula	4930									
261	Title II - Teacher Quality	4932	83,352								
262	Federal Charter Schools	4960									
263	State Assessment Grants	4981									
264	Grant for State Assessments and Related Activities	4982									
265	Medicaid Matching Funds - Administrative Outreach	4991	90,648								
266	Medicaid Matching Funds - Fee-for-Service Program	4992	91,900								
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	1,050,242								
268	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		5,000,238	0	0	0	0	0		0	0
269	Total Receipts/Revenues from Federal Sources	4000	5,000,238	0	0	0	0	0	0	0	0
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		36,265,604	4,421,416	2,446,628	1,857,921	1,422,669	168	189,154	621,620	429,613
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		36,387,764	4,421,416	2,446,628	1,857,921	1,422,669	168	189,154	621,620	429,613

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	9,146,357	1,694,545	117,739	519,145	62,462	1,523			11,541,771	12,097,357
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	633,609	207,581	8,867	30,602	24,294				904,953	802,161
8	Special Education Programs (Functions 1200-1220)	1200	4,282,838	1,287,488	8,671	17,578	29,586		5,408		5,631,569	5,580,150
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	742,016	201,818	78,474	343,535	37,374				1,403,217	1,259,182
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	627,150	119,559	1,879	46,624					795,212	856,147
14	Interscholastic Programs	1500	477,924	27,668	74,644	59,971		9,751			649,958	743,644
15	Summer School Programs	1600				91					91	8,900
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	84,321	9,844	8,176	2,591		41			104,973	113,150
18	Bilingual Programs	1800			51,022						51,022	30,000
19	Truant Alternative & Optional Programs	1900									0	3,600
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912						791,879			791,879	839,856
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progm - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999							151,613		151,613	160,000
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	15,994,215	3,548,503	349,472	1,020,137	153,716	803,194	5,408	0	21,874,645	22,334,147
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	15,994,215	3,548,503	349,472	1,020,137	153,716	954,807	5,408	0	22,026,258	22,494,147
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	251,255	43,559	183	513					295,510	309,600
39	Guidance Services	2120	766,317	141,982		2,722					911,021	869,320
40	Health Services	2130	368,711	92,283	3,704	26,812			1,066		492,576	317,325
41	Psychological Services	2140	368,830	56,460	13,704	876					439,870	429,950
42	Speech Pathology & Audiology Services	2150	518,722	88,559	563	5,193					613,037	583,200
43	Other Support Services - Pupils (Describe & Itemize)	2190	86,453			992					87,445	74,600
44	Total Support Services - Pupils	2100	2,360,288	422,843	18,154	37,108	0	0	1,066	0	2,839,459	2,583,995
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	372,396	61,264	52,165	29,192		550			515,567	602,432
47	Educational Media Services	2220	405,719	105,972	402,487	161,126	156,813	75	239,949		1,472,141	1,880,560
48	Assessment & Testing	2230			43,511						43,511	49,874
49	Total Support Services - Instructional Staff	2200	778,115	167,236	498,163	190,318	156,813	625	239,949	0	2,031,219	2,532,866
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310			142,335	10,804	6,711	9,738			169,588	194,400
52	Executive Administration Services	2320	217,602	36,285	3,161	1,409		3,104			261,561	245,200
53	Special Area Administration Services	2330	333,964	39,576	10,192	10,343	2,377				396,452	414,234
54	Tort Immunity Services	2361, 2365			7,778						7,778	25,000
55	Total Support Services - General Administration	2300	551,566	75,861	163,466	22,556	9,088	12,842	0	0	835,379	878,834
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
57	Office of the Principal Services	2410	1,624,086	302,748	25,435	61,866		6,232	2,424		2,022,791	2,228,380
58	Other Support Services - School Admin (Describe & Itemize)	2490			5,532						5,532	
59	Total Support Services - School Administration	2400	1,624,086	302,748	30,967	61,866	0	6,232	2,424	0	2,028,323	2,228,380
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	108,848	9,858	21,054	47		365			140,172	121,255
62	Fiscal Services	2520	153,084	40,867	44,774	36,113		300			275,138	305,100
63	Operation & Maintenance of Plant Services	2540	91,245	27,092	93,327	82,448	48,054				342,166	435,928
64	Pupil Transportation Services	2550			185,821						185,821	163,975
65	Food Services	2560	466,059	136,464	12,141	426,522		383	791		1,042,360	1,202,050
66	Internal Services	2570			2,140	1,284					3,424	7,200
67	Total Support Services - Business	2500	819,236	214,281	359,257	546,414	48,054	1,048	791	0	1,989,081	2,235,508
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610	123,740	12,559	104						136,403	137,850
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630			24,000						24,000	
72	Staff Services	2640	109,066	10,693	23,629	12,484		346			156,218	172,200
73	Data Processing Services	2660									0	
74	Total Support Services - Central	2600	232,806	23,252	47,733	12,484	0	346	0	0	316,621	310,050
75	Other Support Services (Describe & Itemize)	2900			68						68	500
76	Total Support Services	2000	6,366,097	1,206,221	1,117,808	870,746	213,955	21,093	244,230	0	10,040,150	10,770,133
77	COMMUNITY SERVICES (ED)	3000	453,831	171,715	27,199	121,103	22,316				796,164	881,979
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110									0	
81	Payments for Special Education Programs	4120			497,756			635,511			1,133,267	1,301,151
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170						998			998	10,000
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	Total Payments to Other Govt Units (In-State)	4100			497,756			636,509			1,134,265	1,311,151
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220						516,161			516,161	525,420
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	Total Payments to Other Govt Units -Tuition (In State)	4200						516,161			516,161	525,420
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs -Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of State)	4400									0	
104	Total Payments to Other Govt Units	4000			497,756			1,152,670			1,650,426	1,836,571
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		22,814,143	4,926,439	1,992,235	2,011,986	389,987	1,976,957	249,638	0	34,361,385	35,822,830
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		22,814,143	4,926,439	1,992,235	2,011,986	389,987	2,128,570	249,638	0	34,512,998	35,982,830
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										1,904,219	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										1,874,766	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530									0	5,400
128	Operation & Maintenance of Plant Services	2540	2,020,894	353,066	501,129	779,876	427,872	1,459	3,148		4,087,444	4,203,085
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	2,020,894	353,066	501,129	779,876	427,872	1,459	3,148	0	4,087,444	4,208,485
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	2,020,894	353,066	501,129	779,876	427,872	1,459	3,148	0	4,087,444	4,208,485
134	COMMUNITY SERVICES (O&M)	3000									0	
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		2,020,894	353,066	501,129	779,876	427,872	1,459	3,148	0	4,087,444	4,208,485
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										333,972	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
157	30 - DEBT SERVICES (DS)											
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						1,587,859			1,587,859	1,587,860
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						820,000			820,000	820,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
176	Total Debt Services	5000			0			2,407,859			2,407,859	2,407,860
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				0			2,407,859			2,407,859	2,407,860
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										38,769	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	1,022,140	292,405	66,823	180,199	152,066	439	1,603		1,715,675	1,810,200
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	1,022,140	292,405	66,823	180,199	152,066	439	1,603	0	1,715,675	1,810,200
189	COMMUNITY SERVICES (TR)	3000									0	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description: (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		1,022,140	292,405	66,823	180,199	152,066	439	1,603	0	1,715,675	1,810,200
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										142,246	
216	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
217	INSTRUCTION (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		126,284							126,284	137,550
220	Pre-K Programs	1125		4,196							4,196	38,300
221	Special Education Programs (Functions 1200-1220)	1200		341,309							341,309	365,650
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250		1,029							1,029	
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400		12,191							12,191	14,035
227	Interscholastic Programs	1500		27,136							27,136	35,120
228	Summer School Programs	1600									0	
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		1,218							1,218	1,500
231	Bilingual Programs	1800									0	
232	Truants' Alternative & Optional Programs	1900									0	
233	Total Instruction	1000		513,363							513,363	592,155
234	SUPPORT SERVICES (MR/SS)											
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		3,590							3,590	5,000
237	Guidance Services	2120		18,874							18,874	26,250
238	Health Services	2130		39,552							39,552	55,700
239	Psychological Services	2140		5,127							5,127	6,200
240	Speech Pathology & Audiology Services	2150		7,269							7,269	7,500
241	Other Support Services - Pupils (Describe & Itemize)	2190		9,690							9,690	9,000
242	Total Support Services - Pupils	2100		84,102							84,102	109,650
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		18,823							18,823	20,700
245	Educational Media Services	2220		57,386							57,386	57,700
246	Assessment & Testing	2230									0	
247	Total Support Services - Instructional Staff	2200		76,209							76,209	78,400
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310									0	
250	Executive Administration Services	2320		8,668							8,668	19,500
251	Special Area Administration Services	2330		6,486							6,486	8,600
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	Total Support Services - General Administration	2300		15,154							15,154	28,100
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		84,992							84,992	101,600
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	Total Support Services - School Administration	2400		84,992							84,992	101,600
259	SUPPORT SERVICES - BUSINESS											

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
260	Direction of Business Support Services	2510		19,199							19,199	19,200
261	Fiscal Services	2520		23,735							23,735	33,500
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		348,449							348,449	346,250
264	Pupil Transportation Services	2550		182,320							182,320	167,200
265	Food Services	2560		81,189							81,189	94,750
266	Internal Services	2570									0	
267	Total Support Services - Business	2500		654,892							654,892	660,900
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610		1,513							1,513	1,700
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640		19,504							19,504	19,700
273	Data Processing Services	2660									0	5,400
274	Total Support Services - Central	2600		21,017							21,017	26,800
275	Other Support Services (Describe & Itemize)	2900									0	
276	Total Support Services	2000		936,366							936,366	1,005,450
277	COMMUNITY SERVICES (MR/SS)	3000		8,493							8,493	
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	Total Debt Services - Interest	5000									0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			1,458,222				0			1,458,222	1,597,605
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(35,553)	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530			2,220		364,185				366,405	380,000
299	Other Support Services (Describe & Itemize)	2900									0	
300	Total Support Services	2000	0	0	2,220	0	364,185	0	0	0	366,405	380,000
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/ Expenditures		0	0	2,220	0	364,185	0	0	0	366,405	380,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(366,237)	
311												
312	70 - WORKING CASH (WC)											
313												

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	Total Instruction⁴	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310									0	
361	Executive Administration Services	2320									0	
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365			486,963						486,963	530,000
365	Total Support Services - General Administration	2300	0	0	486,963	0	0	0	0	0	486,963	530,000
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Operation & Maintenance of Plant Services	2540									0	
374	Pupil Transportation Services	2550									0	
375	Food Services	2560									0	
376	Internal Services	2570									0	
377	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
378	Support Services - Central	2600										
379	Direction of Central Support Services	2610									0	
380	Planning, Research, Development & Evaluation Services	2620									0	
381	Information Services	2630									0	
382	Staff Services	2640									0	
383	Data Processing Services	2660									0	
384	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
385	Other Support Services (Describe & Itemize)	2900									0	
386	Total Support Services	2000	0	0	486,963	0	0	0	0	0	486,963	530,000
387	COMMUNITY SERVICES (TF)	3000									0	
388	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
389	Payments to Other Dist & Govt Units (In-State)											
390	Payments for Regular Programs	4110									0	
391	Payments for Special Education Programs	4120									0	
392	Payments for Adult/Continuing Education Programs	4130									0	
393	Payments for CTE Programs	4140									0	
394	Payments for Community College Programs	4170									0	
395	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
396	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
397	Payments for Regular Programs - Tuition	4210									0	
398	Payments for Special Education Programs - Tuition	4220									0	
399	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
400	Payments for CTE Programs - Tuition	4240									0	
401	Payments for Community College Programs - Tuition	4270									0	
402	Payments for Other Programs - Tuition	4280									0	
403	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
404	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
405	Payments for Regular Programs - Transfers	4310									0	
406	Payments for Special Education Programs - Transfers	4320									0	
407	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
408	Payments for CTE Programs - Transfers	4340									0	
409	Payments for Community College Program - Transfers	4370									0	
410	Payments for Other Programs - Transfers	4380									0	
411	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	
412	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
413	Payments to Other Dist & Govt Units (Out of State)	4400									0	
414	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
415	DEBT SERVICES (TF)	5000										
416	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
417	Tax Anticipation Warrants	5110									0	
418	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
419	Other Interest or Short-Term Debt	5150									0	
420	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
421	PROVISIONS FOR CONTINGENCIES (TF)	6000										
422	Total Disbursements/Expenditures		0	0	486,963	0	0	0	0	0	486,963	530,000
423	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										134,657	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
425	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
426	SUPPORT SERVICES (FP&S)	2000										
427	SUPPORT SERVICES - BUSINESS											
428	Facilities Acquisition & Construction Services	2530									0	
429	Operation & Maintenance of Plant Services	2540			46,848		308,958				355,806	378,000
430	Total Support Services - Business	2500	0	0	46,848	0	308,958	0	0	0	355,806	378,000
431	Other Support Services (Describe & Itemize)	2900									0	
432	Total Support Services	2000	0	0	46,848	0	308,958	0	0	0	355,806	378,000
433	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
434	Payments to Regular Programs	4110									0	
435	Payments to Special Education Programs	4120									0	
436	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
437	Total Payments to Other Govt Units	4000						0			0	0
438	DEBT SERVICES (FP&S)	5000										
439	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
440	Tax Anticipation Warrants	5110									0	
441	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
442	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
443	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	
444											0	
445	Total Debt Service	5000						0			0	0
446	PROVISION FOR CONTINGENCIES (FP&S)	6000										
447	Total Disbursements/Expenditures		0	0	46,848	0	308,958	0	0	0	355,806	378,000
448	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										73,807	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-20 thru 6-30-21 (from 2019 Levy & Prior Levies) *	Taxes Received (from the 2020 Levy)	Taxes Received (from 2019 & Prior Levies)	Total Estimated Taxes (from the 2020 Levy)	Estimated Taxes Due (from the 2020 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	15,515,669	6,894,139	8,621,530	14,680,723	7,786,584
5	Operations & Maintenance	3,271,743	1,428,197	1,843,546	3,041,282	1,613,085
6	Debt Services **	0		0		0
7	Transportation	899,215	393,741	505,474	838,460	444,719
8	Municipal Retirement	664,940	290,255	374,685	618,086	327,831
9	Capital Improvements	0		0		0
10	Working Cash	185,065	80,981	104,084	172,438	91,457
11	Tort Immunity	612,190	267,254	344,936	569,110	301,856
12	Fire Prevention & Safety	423,409	184,913	238,496	393,765	208,852
13	Leasing Levy	0		0		0
14	Special Education	262,832	113,168	149,664	240,979	127,811
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	638,574	278,765	359,809	593,620	314,855
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	22,473,637	9,931,413	12,542,224	21,148,463	11,217,050
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)	Outstanding July 1, 2020	Beginning July 1, 2020	Issued July 1, 2020 thru June 30, 2021	Retired July 1, 2020 thru June 30, 2021	Outstanding Ending June 30, 2021				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes					0				
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	Total TAWs		0	0	0	0				
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	Total TANs		0	0	0	0				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)					0				
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2020	Issued July 1, 2020 thru June 30, 2021	Any differences (Described and Itemize)	Retired July 1, 2020 thru June 30, 2021	Outstanding Ending June 30, 2021	Amount to be Provided for Payment on Long-Term Debt
31	Local Government Program Revenue Bonds - Series 2015	07/16/15	32,000,000	7	29,790,000			820,000	28,970,000	27,282,180
32	Series 2017 General Obligation School Bonds	10/26/17	10,000,000	7	10,000,000				10,000,000	10,000,000
33									0	
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			42,000,000		39,790,000	0	0	820,000	38,970,000	37,282,180
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds			4. Fire Prevent, Safety, Environmental and Energy Bonds				7. Other Alternate Revenue Source Bonds		
53	2. Funding Bonds			5. Tort Judgment Bonds				8. Other		
54	3. Refunding Bonds			6. Building Bonds				9. Other		

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

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2020						306,340			1,649,051	
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	612,934	262,832			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	607	39		161	
7	Drivers' Education Fees					10-1970					23,806
8	School Facility Occupation Tax Proceeds					30 or 60-1983				2,446,467	
9	Driver Education					10 or 20-3370					32,785
10	Other Receipts (Describe & Itemize)					--	8,079				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						621,620	262,871	0	2,446,628	56,591
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		262,871			56,591
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					80	486,963				
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt					30-5200				1,587,859	
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300				820,000	
20	Debt Services Other (Describe & Itemize)					30-5400					
21	Total Debt Services									2,407,859	
22	Other Disbursements (Describe & Itemize)					--					
23	Total Disbursements						486,963	262,871	0	2,407,859	56,591
24	Ending Cash Basis Fund Balance as of June 30, 2021						440,997	0	0	1,687,820	0
25	Reserved Cash Balance					714				1,687,820	
26	Unreserved Cash Balance					730	440,997	0	0	0	0

28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
29											
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:										
32						Total Claims Payments:	486,963				
33						Total Reserve Remaining:	440,997				
34	in the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						0				
37	Unemployment Insurance Act						8,216				
38	Insurance (Regular or Self-Insurance)						15,005				
39	Risk Management and Claims Service						463,742				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						0				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						0				
44	Principal and Interest on Tort Bonds						0				
45	Other -Explain on Itemization 40 tab						0				
46	Total						0				
47	C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0						OK				
48											
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	55 ILCS 5/5-1006.7										

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	CARES, CRRSA, and ARP SCHEDULE - FY 2021											
2	Please read schedule instructions before completing.											
3	<div style="float: right; border: 1px solid black; padding: 5px; width: fit-content;"> SCHEDULE INSTRUCTIONS - FOLLOW LINK BELOW: https://www.isbe.net/Documents/CARES-CRRSA-ARP-Schedule-Instructions.pdf </div>											
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY21?	x	Yes					No				
5	If the answer to the above question is "YES", this schedule must be completed.											
6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.											
7	Part 1: CARES, CRRSA, and ARP REVENUE											
8	Revenue Section A	Section A is for revenue recognized in FY21 reported on the FY21 AFR for FY20 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports for expenditures reported in the prior year FY20 AFR.										
9		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11												
12	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
13	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998										0
14	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
15	Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0
16	Total Revenue Section A		0	0		0	0	0			0	0
17	Revenue Section B	Section B is for revenue recognized in FY21 reported on the FY21 AFR and for FY21 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports and reported in the FY21 AFR.										
18		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
19	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
20												
21	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	1,010,213									1,010,213
22	CARES Act - Nutrition Funding (insert FY21 recognized revenue from link below)	link in cell A22	19,870									19,870
23	https://www.isbe.net/layouts/Download.aspx?SourceUrl=/Documents/CARES-Disbursements-FY21.xlsx											
24	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998										0
25	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
26	Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0
27	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										40,029
28	Total Revenue Section B		1,070,112	0		0	0	0			0	1,070,112
29	Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue											
30	Total Other Federal Revenue (Section A plus Section B)	4998	1,050,242	0		0	0	0			0	1,050,242

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

	A	B	C	D	E	F	G	H	I	J	K	L
31	Total Other Federal Revenue from Revenue Tab	4998	1,050,242	0		0	0	0			0	1,050,242
32	Difference (must equal 0)		0	0		0	0	0			0	0
33	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK
34												

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

Expenditure Section A:		DISBURSEMENTS									
ESSER I EXPENDITURES		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
1. List the total expenditures for the Functions 1000 and 2000 below											
43	INSTRUCTION Total Expenditures	1000	188,407	22,061	235,245	58,919				504,632	
44	SUPPORT SERVICES Total Expenditures	2000	142,832	48,029	354,635	21,073				566,569	
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
47	Facilities Acquisition and Construction Services (Total)	2530								0	
48	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540			49,658	6,140				55,798	
49	FOOD SERVICES (Total)	2560								0	
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
52	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000			235,245	58,919				294,164	
53	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000		17,907	3,320					21,227	
54	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		17,907	238,565	58,919		0		315,391	
Expenditure Section B:		DISBURSEMENTS									
CARES ACT -Nutrition Funding EXPENDITURES		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
1. List the total expenditures for the Functions 1000 and 2000 below											
61	INSTRUCTION Total Expenditures	1000								0	
62	SUPPORT SERVICES Total Expenditures	2000			8,000	11,870				19,870	
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
65	Facilities Acquisition and Construction Services (Total)	2530								0	
66	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540								0	
67	FOOD SERVICES (Total)	2560			8,000	11,870				19,870	
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
70	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000								0	
71	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000			8,000					8,000	

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

	A	B	C	D	E	F	G	H	I	J	K	L
72	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	8,000	0		0		8,000
73	Expenditure Section C:											
74	ESSER II EXPENDITURES		-----DISBURSEMENTS-----									
75			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
76			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
77	FUNCTION											
78	1. List the total expenditures for the Functions 1000 and 2000 below											
79	INSTRUCTION Total Expenditures	1000										0
80	SUPPORT SERVICES Total Expenditures	2000					18,961					18,961
81	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
82	Facilities Acquisition and Construction Services (Total)	2530										0
84	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540					18,961					18,961
85	FOOD SERVICES (Total)	2560										0
86	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
88	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
89	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
90	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
91	Expenditure Section D:											
92	GEER I EXPENDITURES		-----DISBURSEMENTS-----									
93			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
94			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
95	FUNCTION											
96	1. List the total expenditures for the Functions 1000 and 2000 below											
97	INSTRUCTION Total Expenditures	1000										0
98	SUPPORT SERVICES Total Expenditures	2000										0
99	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
101	Facilities Acquisition and Construction Services (Total)	2530										0
102	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
103	FOOD SERVICES (Total)	2560										0
104	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
106	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
107	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
108	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
109	Expenditure Section E:											
110	Other CARES, CRRSA, ARP Federal Stimulus		-----DISBURSEMENTS-----									
111			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Fund EXPENDITURES			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
112	FUNCTION											
113	1. List the total expenditures for the Functions 1000 and 2000 below											
114	INSTRUCTION Total Expenditures	1000										0
115	SUPPORT SERVICES Total Expenditures	2000										0
116	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
117	Facilities Acquisition and Construction Services (Total)	2530										0
118	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
119	FOOD SERVICES (Total)	2560										0
120	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
121	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
122	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
123	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
124												
125	Expenditure Section F:											
126	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
127	FUNCTION											
128	INSTRUCTION	1000		(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
129	SUPPORT SERVICES	2000		188,407	22,061	0	235,245	58,919	0	0		504,632
130	TOTAL EXPENDITURES			142,832	48,029	354,635	29,073	30,831	0	0		605,400
131												1,110,032
132												
133	Expenditure Section G:											
134	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
135	FUNCTION											
136	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				17,907	246,565	58,919		0		323,391
137												

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2020	Add: Additions July 1, 2020 thru June 30, 2021	Less: Deletions July 1, 2020 thru June 30, 2021	Cost Ending June 30, 2021	Life In Years	Accumulated Depreciation Beginning July 1, 2020	Add: Depreciation Allowable July 1, 2020 thru June 30, 2021	Less: Depreciation Deletions July 1, 2020 thru June 30, 2021	Accumulated Depreciation Ending June 30, 2021	Ending Balance Undepreciated June 30, 2021
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	741,161			741,161						741,161
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	66,308,610	1,166,174		67,474,784	50	20,836,051	1,254,504		22,090,555	45,384,229
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	1,581,144			1,581,144	20	1,141,431	32,613		1,174,044	407,100
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	3,034,727	316,889	510,335	2,841,281	10	1,511,577	256,204	510,335	1,257,446	1,583,835
13	5 Yr Schedule	252	2,886,021	152,066		3,038,087	5	2,441,076	203,914		2,644,990	393,097
14	3 Yr Schedule	253	15,101			15,101	3	15,101			15,101	0
15	Construction in Progress	260	211,464	219,403	211,464	219,403	--					219,403
16	Total Capital Assets	200	74,778,228	1,854,532	721,799	75,910,961		25,945,236	1,747,235	510,335	27,182,136	48,728,825
17	Non-Capitalized Equipment	700				254,389	10		25,439			
18	Allowable Depreciation								1,772,674			

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount		
6	OPERATING EXPENSE PER PUPIL							
7	EXPENDITURES:							
8	ED	Expenditures 16-24, L116	Total Expenditures		\$	34,361,385		
9	O&M	Expenditures 16-24, L155	Total Expenditures			4,087,444		
10	DS	Expenditures 16-24, L178	Total Expenditures			2,407,859		
11	TR	Expenditures 16-24, L214	Total Expenditures			1,715,675		
12	MR/SS	Expenditures 16-24, L299	Total Expenditures			1,458,222		
13	TORT	Expenditures 16-24, L429	Total Expenditures			486,963		
14								
16								
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0		
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0		
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0		
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0		
22	TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0		
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0		
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0		
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0		
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0		
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0		
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0		
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)			0		
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0		
31	O&M-TR	Revenues 10-15, L213, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0		
32	O&M-TR	Revenues 10-15, L214, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0		
33	O&M	Revenues 10-15, L224, Col D	4810 Federal - Adult Education			0		
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs			880,659		
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			0		
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0		
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs			0		
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs			91		
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition			0		
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0		
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			791,879		
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0		
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0		
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0		
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0		
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition			0		
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition			0		
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition			0		
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition			0		
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition			0		
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition			0		
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services			773,848		
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			1,650,426		
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			389,987		
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment			249,638		
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services			0		
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units			0		
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay			427,872		
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			3,148		
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units			0		
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			820,000		
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services			0		
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units			0		
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0		
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			152,066		
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			1,603		
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			4,196		
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			0		
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K			0		
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs			0		
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs			0		
72	MR/SS	Expenditures 16-24, L284, Col K	3000 Community Services			8,493		
73	MR/SS	Expenditures 16-24, L289, Col K	4000 Total Payments to Other Govt Units			0		
74	Tort	Expenditures 16-24, L325, Col K - (G+I)	1125 Pre-K Programs			0		
75	Tort	Expenditures 16-24, L327, Col K - (G+I)	1225 Special Education Programs Pre-K			0		
76	Tort	Expenditures 16-24, L329, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0		
77	Tort	Expenditures 16-24, L330, Col K - (G+I)	1300 Adult/Continuing Education Programs			0		
78	Tort	Expenditures 16-24, L333, Col K - (G+I)	1600 Summer School Programs			0		
79	Tort	Expenditures 16-24, L338, Col K	1910 Pre-K Programs - Private Tuition			0		
80	Tort	Expenditures 16-24, L339, Col K	1911 Regular K-12 Programs - Private Tuition			0		
81	Tort	Expenditures 16-24, L340, Col K	1912 Special Education Programs K-12 - Private Tuition			0		
82	Tort	Expenditures 16-24, L341, Col K	1913 Special Education Programs Pre-K - Tuition			0		
83	Tort	Expenditures 16-24, L342, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0		
84	Tort	Expenditures 16-24, L343, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0		
85	Tort	Expenditures 16-24, L344, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0		
86	Tort	Expenditures 16-24, L345, Col K	1917 CTE Programs - Private Tuition			0		
87	Tort	Expenditures 16-24, L346, Col K	1918 Interscholastic Programs - Private Tuition			0		
88	Tort	Expenditures 16-24, L347, Col K	1919 Summer School Programs - Private Tuition			0		
89	Tort	Expenditures 16-24, L348, Col K	1920 Gifted Programs - Private Tuition			0		
90	Tort	Expenditures 16-24, L349, Col K	1921 Bilingual Programs - Private Tuition			0		
91	Tort	Expenditures 16-24, L350, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition			0		

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount			
92	Tort	Expenditures 16-24, L394, Col K - (G+I)	3000	Community Services				0
93	Tort	Expenditures 16-24, L421, Col K	4000	Total Payments to Other Govt Units				0
94	Tort	Expenditures 16-24, L429, Col G	-	Capital Outlay				0
95	Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment				0
96								0
97				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$			6,153,906
98				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)				38,363,642
99				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021				2,695.00
100				Estimated OEPP (Line 97 divided by Line 98)	\$			14,235.12

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE					Amount
101	PER CAPITA TUITION CHARGE							
103	LESS OFFSETTING RECEIPTS/REVENUES:							
104	TR	Revenues 10-15, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)	\$			0
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)				1,219
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)				0
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)				0
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)				0
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)				0
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)				0
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)				0
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)				160,699
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)				0
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service				32,390
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)				31,477
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks				92,913
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)				0
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks				0
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)				0
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)				0
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals				7,200
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts				0
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts				0
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)				0
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education				525,741
126	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education				2,137
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed				0
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast				7,282
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative				0
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education				32,785
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation				782,292
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants				0
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy				0
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education				0
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant				0
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant				0
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant				0
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success				0
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools				0
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects				0
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources				36,486
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)				0
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt				0
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V				75,755
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service				1,116,884
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I				1,430,903
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV				15,991
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through				820,630
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board				162,723
150	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary				0
151	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)				0
152	ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins				13,579
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments				0
178	ED	Revenues 10-15, L255, Col C	4901	Race to the Top				0
179	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L256, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant				0
180	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)				0
181	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)				0
182	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920	McKinney Education for Homeless Children				0
183	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula				0
184	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932	Title II - Teacher Quality				83,352
185	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960	Federal Charter Schools				0
186	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981	State Assessment Grants				0
187	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982	Grant for State Assessments and Related Activities				0
188	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach				90,648
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program				91,900
190	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)				1,050,242
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 revenue received in FY21 for FY20 Expenses				0
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **				1,298,998
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **				54,156
195					Total Deductions for PCTC Computation Line 104 through Line 193	\$		8,018,382
196					Net Operating Expense for Tuition Computation (Line 97 minus Line 195)			30,345,260
197					Total Depreciation Allowance (from page 32, Line 18, Col I)			1,772,674
198					Total Allowance for PCTC Computation (Line 196 plus Line 197)			32,117,934
199					9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021			2,695.00
200					Total Estimated PCTC (Line 198 divided by Line 199) *	\$		11,917.60
201								
202	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.							
203	** Go to the link below: Under Calculations, select FY 2021 Student Population Funding Allocation Summary.							
204	Open Excel file and use the amount in column D for the Special Education Contribution and column E for the English Learner Contribution for the selected school district.							
205	Evidence Based Funding Link: FY 2021 Student Population Funding Allocation - Summary							

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520) 1,050							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (PI6, Col E-F, L65)</i> 389,861							
11	Value of Commodities Received for Fiscal Year 2021 (Include the value of commodities when determining if a Single Audit is required). 108,550							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
19	Instruction	1000		22,228,884			22,228,884	
20	Support Services:							
21	Pupil	2100		2,922,495			2,922,495	
22	Instructional Staff	2200		1,710,666			1,710,666	
23	General Admin.	2300		1,328,408			1,328,408	
24	School Admin	2400		2,110,891			2,110,891	
25	Business:							
26	Direction of Business Spt. Srv.	2510	159,371	0	159,371	0		
27	Fiscal Services	2520	297,823	1,050	297,823	1,050		
28	Oper. & Maint. Plant Services	2540		4,298,985	4,298,985	0		
29	Pupil Transportation	2550		1,930,147			1,930,147	
30	Food Services	2560		732,897			732,897	
31	Internal Services	2570	3,424	0	3,424	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		137,916			137,916	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0			0	
35	Information Services	2630		24,000			24,000	
36	Staff Services	2640	175,722	0	175,722	0		
37	Data Processing Services	2660	0	0	0	0		
38	Other:	2900		68			68	
39	Community Services	3000		782,341			782,341	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 36)							
41	Total		636,340	38,082,230	4,935,325	33,783,245		
42			Restricted Rate		Unrestricted Rate			
43			Total Indirect Costs:	636,340	Total Indirect Costs:	4,935,325		
44			Total Direct Costs:	38,082,230	Total Direct Costs:	33,783,245		
45				= 1.67%		= 14.61%		
46								

A	B	C	D	E	F	G	H	I	J	K
1	REPORT ON SHARED SERVICES OR OUTSOURCING									
2	School Code, Section 17-1.1 (Public Act 97-0357)									
3	Fiscal Year Ending June 30, 2021									
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.									
6	Jacksonville School District No. 117									
7	01-069-1170-22									
8	<input type="checkbox"/> Check box if this schedule is not applicable.....	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
9	Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget →									
10	Service or Function (Check all that apply)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)					
11	Curriculum Planning									
12	Custodial Services									
13	Educational Shared Programs									
14	Employee Benefits									
15	Energy Purchasing	X	X		Illinois Energy Consortium					
16	Food Services									
17	Grant Writing									
18	Grounds Maintenance Services									
19	Insurance	X	X		Mississippi Valley Intergovernmental Cooperative					
20	Investment Pools	X	X		IIIT, ISDLAF/PMA, Illinois Funds					
21	Legal Services									
22	Maintenance Services									
23	Personnel Recruitment									
24	Professional Development									
25	Shared Personnel									
26	Special Education Cooperatives	X	X		Four Rivers Special Education					
27	STEM (science, technology, engineering and math) Program Offerings									
28	Supply & Equipment Purchasing	X	X		NJPA National Joint Powers Alliance-Purchasing Coop					
29	Technology Services									
30	Transportation									
31	Vocational Education Cooperatives	X	X		Two Rivers Career Education System					
32	All Other Joint/Cooperative Agreements									
33	Other									
34										
35	Additional space for Column (D) - Barriers to Implementation:									
36										
37										
38										
40	Additional space for Column (E) - Name of LEA:									
41										
42										
43										

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

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

School District Name: Jacksonville School District No. 117
 RCDT Number: 01-069-1170-22

Description	Funct. No.	Actual Expenditures, Fiscal Year 2021				Budgeted Expenditures, Fiscal Year 2022			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	261,561		0	261,561	254,000			254,000
2. Special Area Administration Services	2330	396,452		0	396,452	424,150			424,150
3. Other Support Services - School Administration	2490	5,532		0	5,532	0			0
4. Direction of Business Support Services	2510	140,172	0	0	140,172	117,255			117,255
5. Internal Services	2570	3,424		0	3,424	7,200			7,200
6. Direction of Central Support Services	2610	136,403		0	136,403	144,000			144,000
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		943,544	0	0	943,544	946,605	0	0	946,605
9. Percent Increase (Decrease) for FY2022 (Budgeted) over FY2021 (Actual)									0%

CERTIFICATION

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

Signature of Superintendent
 Steven Ptacek

Contact Name (for questions)

Date
 217-243-9411

Contact Telephone Number

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

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

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

1. Page 11, Line 74 Other Cafeteria Revenue
2. Page 11, Line 81 Yearbook Fees, Course Fees
3. Page 12, Line 109 Misc Income, Refunds and Rebates
4. Page 13, Line 170 After School Grant and Library Grant
5. Page 14, Line 205 Title I School Improvement & Accountability
6. Page 15, Line 267 DORS/Step Grant, ESSER I & ESSER Digital Equity Grants
7. Page 16, Line 43 Lunch Supervisors
8. Page 17, Line 58 Medicaid Claiming Services
9. Page 17, Line 75 Birth Certificate Fees
10. Page 20, Line 241 Lunch Supervisors
11. Page 27, Line 10 Payments of Surplus Moneys from TIF District

Reference Pages.

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

ZUMBAHLEN, EYTH, SURRATT, FOOTE & FLYNN, LTD
Certified Public Accountants

CYNTHIA S. FOOTE, CPA
VALERIE L. FLYNN, CPA
ADAM R. WITHEE, CPA
SUZANNE M. STECKEL, CPA

1395 Lincoln Avenue
Jacksonville, Illinois 62650
217-245-5121
Fax: 217-243-3356
E-mail: staff@zescpa.com

· MEMBERS ·
ILLINOIS SOCIETY OF CPA
AMERICAN INSTITUTE OF CPA

INDEPENDENT AUDITOR'S REPORT

Board of Education
Jacksonville School District No. 117
Jacksonville, IL

We have audited the accompanying financial statements of Jacksonville School District No. 117, which comprise the Statement of Assets and Liabilities Arising from Cash Transactions as of June 30, 2021, and the related Statement of Revenues Received, Expenditures Disbursed, Other Sources (Uses) and Changes in Fund Balances (All Funds), Statements of Revenues Received (All Funds), and Statements of Expenditures Disbursed, Budget to Actual (All Funds), for the year then ended, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Illinois State Board of Education and with the cash basis of accounting, as described in Note 1; this includes determining that the financial reporting provisions of the Illinois State Board of Education and the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. 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 audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control, and accordingly, no such opinion is expressed. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 1, the financial statements are prepared by Jacksonville School District No. 117, on the basis of the financial reporting provisions of the Illinois State Board of Education, whose practices differ from accounting principles generally accepted in the United States of America. Also, as described in Note 1, Jacksonville School District No. 117 prepares its financial statements on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Illinois State Board of Education.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to 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 Jacksonville School District No. 117, as of June 30, 2021, or the changes in its financial position for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets and liabilities arising from cash transactions of each fund of Jacksonville School District No. 117 as of June 30, 2021, and their respective revenues received and expenditures disbursed, and budgetary results of the expenditures disbursed for the year then ended, on the basis of accounting described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Jacksonville School District No. 117's basic financial statements. The information provided on pages 2 through 4, 25 through 41, 42-31 through 42-32, and 43 are presented for the purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements.

The information provided on pages 2 through 4, supplementary schedules on pages 25 through 31, Schedule of Capital Outlay and Depreciation on page 32, Itemization Schedule on page 40, the Schedule for Student Activity Funds on pages 42-31 through 42-32, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, such information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation on pages 33 through 35, the Current Year Payment on Contracts For Indirect Cost Rate Computation on page 36, the Estimated Indirect Cost Rate for Federal Programs on page 37, the Report on Shared Services or Outsourcing on page 38, the Administrative Cost Worksheet on page 39, the Reference Page on page 41, and the Deficit Reduction Calculation on page 43 have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

The 2020 comparative information shown in the Schedule of Expenditures of Federal Awards was subjected to auditing procedures applied by us, and our report dated November 18, 2020, expressed an unmodified opinion that such information was fairly stated in all material respects in relation to the 2020 financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued a separate report dated November 17, 2021, on our consideration of Jacksonville School District No. 117'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 Jacksonville School District No. 117's internal control over financial reporting and compliance.

Zumbahlen, Eyrh, Sumatt, Foote & Flynn, Ltd.

Jacksonville, Illinois
November 17, 2021

NOTES TO FINANCIAL STATEMENTS

JACKSONVILLE SCHOOL DISTRICT NO. 117 Jacksonville, Illinois

Note 1. Summary of Significant Accounting Policies

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

(a) Reporting Entity

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

The District's financial statements include the accounts of all District operations. The criteria for including organizations within the District's reporting entity, as set forth in GASB No. 61, "The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34", is financial accountability. A component unit is included in the District's reporting entity if it is both fiscally dependent on the District (the primary government) and there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on the primary government. The primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based upon the application of the criteria for inclusion as set forth in GASB No. 61 "The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34", there are no component units.

The District participates in joint agreements with Four Rivers Special Education District for special education and Two Rivers Education System for vocational education. The District's pupils benefit from programs administered under these joint agreements, and the District benefits from jointly administered grants and programming. The District does not have an equity interest in the joint agreements. The joint agreements are separately audited and not included in these financial statements. Detailed financial information may be obtained directly from the District's administrative office located at 211 W. State St, Jacksonville, IL 62650.

(b) Basis of Presentation - Fund Accounting

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

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

(b) Basis of Presentation - Fund Accounting (continued)

The District maintains individual funds required by the State of Illinois. The various funds are summarized by type in the financial statements. These funds are grouped as required for reports filed with the Illinois State Board of Education. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The District uses the following fund types and account groups:

Governmental Fund Types

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

The Educational Fund and the Operations and Maintenance Fund are the general operating funds of the District. They are used to account for all financial resources except those required to be accounted for in another fund. The Special Education levy is included in the Educational 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 Transportation Fund and the Illinois Municipal Retirement/Social Security Fund are used to account for cash received from specific sources (other than those accounted for in the Debt Service Fund, Capital Project Funds or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes.

The Capital Projects Fund is used to account for proceeds resulting from bond issues, receipts from other long term financing agreements, or other resources used to finance capital projects, capital leases, or lease purchase agreements.

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

The Tort Fund is used to account for taxes levied or bonds sold for tort immunity or tort judgment purposes.

The Fire Prevention and Safety Fund is used to account for financial resources to be used for fire prevention, safety, energy conservation, or school security projects.

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

(b) Basis of Presentation - Fund Accounting (continued)

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 Agency Funds account for funds received from an independent, outside source in which the District is solely acting in an administrative capacity and therefore only has fiduciary responsibility for the funds, but does not have any control over the funds.

Governmental 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. 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.

General Fixed Assets and General Long-Term Debt Account Group

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

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available and capitalized at cost in the general fixed assets account group. General fixed assets have been acquired for general governmental purposes. The District records purchases of property and equipment as expenditures of the various Funds when paid. The District maintains a detailed list of property and equipment purchased for insurance purposes.

The District uses the Direct Method in handling planned major maintenance. Expenses arising from planned major maintenance are expensed as they are incurred.

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

(b) Basis of Presentation - Fund Accounting (continued)

General Fixed Assets and General Long-Term Debt Account Group (continued)

No depreciation has been provided on fixed assets in these financial statements. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge). The District's capitalization threshold is set at \$2,500; however, state and federal guidelines are followed, if applicable. Depreciation is computed by the straight line method over the estimated useful lives as follows:

<i>Description</i>	<i>Years</i>
Land	Not Depreciated
Buildings	20-50
Improvements Other than Buildings	20
Capitalized Equipment	3-10

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

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

(c) Basis of Accounting

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

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

(c) Basis of Accounting (continued)

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 or financing agreements are included as other financing sources in the appropriate fund on the date received. Related bond principal and financing agreements payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

The School District does not utilize encumbrance accounting.

(d) Budgets and Budgetary Accounting

The budget for all Governmental Funds is prepared on the cash basis of accounting which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, Paragraph 17-1 of the Illinois Compiled Statutes. The original budget was passed on September 30, 2020 and was amended on June 23, 2021.

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 1st. 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.

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

(e) Investments

Investment balances are stated at cost which approximates market. Assets of the different funds are sometimes co-mingled for investment purposes and interest earnings are prorated back to the various funds when recognized as revenue.

(f) Inventories

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

(g) Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

(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.

Note 2. Property Taxes

The District's property tax is levied each year on all taxable real property located within the District. The 2020 levy was passed by the board on December 16, 2020. Property taxes attach as an enforceable lien on property as of January 1 and are payable in multiple installments beginning in June.

The District receives significant distributions of tax receipts approximately one month after these due dates. Property taxes are collected and remitted to the District by Morgan County. Taxes recorded in these financial statements are from the 2020, 2019 and prior tax levies.

NOTES TO FINANCIAL STATEMENTS

Note 3. Changes in General Fixed Assets

	<i>Beginning Balance</i>	<i>Additions</i>	<i>Deletions*</i>	<i>Balance Ending</i>
Land	\$ 741,161	\$	\$	\$ 741,161
Construction In Progress	211,464	219,403	211,464	219,403
Improvements Other Than Buildings	1,581,144			1,581,144
Buildings	66,308,610	1,166,174		67,474,784
Capitalized Equipment	5,935,849	468,955	510,335	5,894,469
Total General Fixed Assets	74,778,228	\$ 1,854,532	\$ 721,799	75,910,961
Accumulated Depreciation	25,945,236	\$ 1,747,235	\$ 510,335	27,182,136
Book Value	\$ 48,832,992			\$ 48,728,825

*To remove fully depreciated assets and equipment traded or sold, and to account for construction completed during the year ended June 30, 2021.

Note 4. Retirement Fund Commitments

(a) Teachers' Retirement System of the State of Illinois

Plan description

The District (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 <https://www.trsil.org/financial/cafrs/fy2020>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling 888-678-3675, option 2.

NOTES TO FINANCIAL STATEMENTS

Note 4. Retirement Fund Commitments (continued)

(a) Teachers' Retirement System of the State of Illinois (continued)

Benefits provided

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

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

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

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

Contributions

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

NOTES TO FINANCIAL STATEMENTS

Note 4. Retirement Fund Commitments (continued)

(a) Teachers' Retirement System of the State of Illinois (continued)

Contributions (continued)

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. The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2021, State of Illinois contributions recognized by the employer were based on the state's proportionate share of the pension expense associated with the employer, and the employer recognized revenue and expenditures of \$14,204,445 in pension contributions from the state of Illinois.

2.2 formula contributions. Employers contribute 0.58 percent of creditable earnings for the 2.2 formula change. This contribution rate is specified by statute. Contributions for the year ending June 30, 2021 were calculated to be \$99,501. \$102,407 was actually paid toward this obligation in the current fiscal year.

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

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

For the year ended June 30, 2021, the employer pension contribution was 10.41 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2021, salaries totaling \$828,715 were paid from federal and special trust funds that required employer contributions of \$86,269. \$96,817 of these contributions were actually paid in the current fiscal year.

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

NOTES TO FINANCIAL STATEMENTS

Note 4. Retirement Fund Commitments (continued)

(a) Teachers' Retirement System of the State of Illinois (continued)

Contributions (continued)

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 a TRS service credit. For the year ended June 30, 2021, the employer paid \$3,302 to TRS for employer contributions due on salary increases in excess of 6 percent and \$241 for sick leave days granted in excess of the normal allotment.

Pensions Expense

For the year ended June 30, 2021, the employer recognized pension expense of \$199,224 on a cash basis under this plan.

(b) Illinois Municipal Retirement Fund

Plan Description

The District's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multi-employer public pension fund. A summary of IMRF's benefits is provided in the "Benefits Provided" section below. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. 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). The District participates in the Regular Plan.

NOTES TO FINANCIAL STATEMENTS

Note 4. Retirement Fund Commitments (continued)

(b) Illinois Municipal Retirement Fund (continued)

Benefits Provided (continued)

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 District's membership consisted of 287 retirees and beneficiaries currently receiving benefits, 234 inactive plan members entitled to but not yet receiving benefits, and 258 active plan members for a total of 779 plan members.

NOTES TO FINANCIAL STATEMENTS

Note 4. Retirement Fund Commitments (continued)

(b) Illinois Municipal Retirement Fund (continued)

Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2020 was 10.65%. The District's contribution rate for the calendar year 2021 is 10.40%. The actual contributions paid during the fiscal year ended June 30, 2021 were \$778,077. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Note 5. Other Post-Employment Benefits

This District participates in two post-employment benefit plans other than pension. The two plans are the Teacher's Health Insurance Security (THIS) Fund and the District's own health insurance plan. All IMRF employers are required to allow retirees to continue on their health plans.

(a) Teacher Health Insurance Security (THIS)

Plan description

The employer participates in the Teacher Health Insurance Security (THIS) Fund (also known as The Teacher Retirement Insurance Program, "TRIP") a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that covers retired employees of participating school districts throughout the State of Illinois, excluding the Chicago Public School System. The THIS Fund provides medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits. Annuitants may participate in the State administered Preferred Provider Organization plan or choose from several managed care options.

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

NOTES TO FINANCIAL STATEMENTS

Note 5. Other Post-Employment Benefits (continued)

(a) Teacher Health Insurance Security (THIS) (continued)

On behalf contributions to the THIS Fund

The state of Illinois makes employer retiree health insurance on behalf of the employer. State contributions are intended to cover the actuarial costs to the THIS Fund that are not covered by contributions from active members which were 1.24 percent of pay for the year ended June 30, 2021. The State of Illinois contributions were \$212,727, and the employer recognized revenue and expenditures of this amount during the year.

Employer contributions to the THIS Fund

The employer also makes contributions to the THIS Fund. The employer THIS Fund contributions was 0.92% during the year ended June 30, 2021. For the year ended June 30, 2021, the employer paid \$168,771, however the required contribution was 157,829.

Further information on the THIS Fund

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

(b) Post-Retirement Health Care Benefits

The District provides post-retirement health, vision and dental benefits for IMRF retirees, IMRF disabled members and IMRF surviving spouses at the same premium rate as active employees. The District also provides post retirement vision and dental for TRS retirees, TRS disabled members or TRS surviving spouses at the same premium as active employees. The same coverage, provisions, deductibles, etc. which apply to active employees also applies to individuals receiving continued insurance coverage. This includes coverage for dependents of members who are insured under the policy on the day immediately before the day the member retires or becomes disabled. The Unfunded Actuarial Liability has not been determined as of June 30, 2021.

Plan Description

The District administers a single-employer defined benefit health, vision and dental plan. Certain District employees as listed above are eligible for post-retirement health, vision, and dental coverage. The plans do not issue a separate publicly available financial report.

NOTES TO FINANCIAL STATEMENTS

Note 5. Other Post-Employment Benefits (continued)

(b) Post-Retirement Health Care Benefits (continued)

Plan Participants

As of June 30, 2021, 70 retirees have elected to continue their health coverage under the District's health insurance plan.

Funding Policy

The contribution requirements of the District may be amended by the School Board. Current policy is to pay on a month by month basis for post-retirement insurance benefits or premiums. The District requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employee/retiree group, which currently ranges from \$720 per month (medical) \$7 per month (vision) and \$26 per month (dental) for individual coverage to \$2,626 per month (medical) \$20 per month (vision) and \$138 per month (dental) for family coverage. Although, with regard to retirees, this amount contains an implied rate subsidy by the District through the blended premium covering all current employees and retirees, there is no actuarial valuation performed to determine the amount of such subsidy.

Contributions Made

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

Note 6. 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.

NOTES TO FINANCIAL STATEMENTS

Note 6. 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 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, Operations and Maintenance, and Transportation Funds. At June 30, 2021, revenue received exceeded expenditures disbursed from state grants, resulting in a \$275,130 restricted balance in the Education Fund. This balance is included in the financial statements as Reserved Fund Balance.

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. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance of \$356,750. This balance is included in the financial statements as Reserved in the Municipal Retirement/Social Security Fund.

NOTES TO FINANCIAL STATEMENTS

Note 6. Fund Balance Reporting (continued)

B. Restricted Fund Balance (continued)

5. School Facility Occupation Tax

Proceeds from the school facility occupation tax and the related expenditures have been included in the Debt Service Fund. At June 30, 2021, revenue received exceeded expenditures disbursed from this tax, resulting in a restricted balance of \$1,687,820. This balance is included in the financial statements as Reserved in the Debt Service Fund.

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). 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. Student activity funds are reported within this classification for \$419,301. This amount is shown as Reserved in the Educational Fund.

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 \$2,737,287. 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 finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes. There is nothing to report for this classification.

NOTES TO FINANCIAL STATEMENTS

Note 6. Fund Balance Reporting (continued)

E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Operating Funds for amounts that have not been restricted, committed, or assigned to specific purposes within the General Funds. Unassigned Fund Balance amounts are shown in the financial statements as Unreserved Fund Balances in the Educational, Operations and Maintenance, and Working Cash Funds.

F. Regulatory – Fund Balance Definitions

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

G. Reconciliation of Fund Balance Reporting

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

Fund	Non-spendable	Restricted	Committed	Assigned	Unassigned	Financial Statements – Reserved	Financial Statements – Un-reserved
Educational	0	275,130	3,156,588	0	26,412,851	694,431	29,150,138
Operations & Maintenance	0	0	0	0	2,860,553	0	2,860,553
Debt Service	0	1,687,820	0	0	0	1,687,820	0
Transportation	0	1,879,321	0	0	0	0	1,879,321
Municipal Retirement	0	947,234	0	0	0	356,750	590,484
Capital Projects	0	269,168	0	0	0	0	269,168
Working Cash	0	0	0	0	2,449,240	0	2,449,240
Tort Liability	0	440,997	0	0	0	0	440,997
Fire Prevention and Safety	0	483,357	0	0	0	0	483,357

NOTES TO FINANCIAL STATEMENTS

Note 6. Fund Balance Reporting (continued)

H. 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 7. Deposits and Investments

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

Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be returned or the District will not be able to recover collateral securities in the possession of an outside party.

The District's policy requires deposits to be 100% secured by collateral valued at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance (FDIC).

Deposited funds may be invested in certificates of deposit with an established record of fiscal health and service. Collateral agreements must be approved prior to deposit of funds as provided by law. The District Board approves and designates a list of authorized depository institutions based on evaluation of solicited responses and certifications provided by financial institutions.

Deposits of the district's reporting entity are insured or collateralized with securities held by the District, its agent, or by the pledging financial institution's trust department or agent in the name of the District. As of June 30, 2021, the District's bank balance was \$33,466,793, of which \$250,603 is covered by Federal Deposit Insurance, and \$33,216,190 is covered by specific collateral agreements.

As of June 30, 2021, the depository banks used by the District had pledged \$33,216,190 of the bank balance in federal securities to secure the District's deposits in excess of the amount insured by FDIC. The pledged securities are held by an independent financial institution in the District's name. In addition, a portion of the District's deposits are collateralized as part of a collateralization pool.

Investments

Investments recorded on the Statement of Assets and Liabilities Arising from Cash Transactions consist of certificates of deposits and external investment pools.

NOTES TO FINANCIAL STATEMENTS

Note 7. Deposits and Investments (continued)

Investments Policies

District Policy

Credit Risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Generally, the District's investing activities are managed under the custody of the District Treasurer. Investing is performed in accordance with investment policies adopted by the District Board complying with the Public Funds Investment Act and the School Code of Illinois. District funds may be invested in securities as authorized by Sections 2 & 6 of the Public Funds Investment Act and Sections 8-7 of the School Code of Illinois.

Interest Rate Risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The District policy provides that to the extent practicable, investments are matched with anticipated cash flows. Investments are diversified to minimize the risk of loss resulting from over-concentration of assets in a specific maturity period, a single issuer, or an individual class of securities. Concentration of Credit Risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer.

All amounts deposited or invested with financial institutions in excess of any insurance limit shall be collateralized by (1) securities eligible for District investment or any other high-quality, interest-bearing security rated at least AA/Aa by one or more standard rating services to include Standard & Poor's, Moody's or Fitch, (2) mortgages, (3) letters of credit issued by a Federal Home Loan Bank, or (4) loans covered by a State Guaranty under the Illinois Farm Development Act. The market value of the pledged securities shall equal or exceed the portion of the deposit requiring collateralization.

For investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the district will not be able to recover the value of its investments or collateral securities in the possession of an outside party. District policy provides that investment collateral is held by a third party custodian with whom the District has a current custodial agreement in the District's name or be held in the name of both parties by the Federal Reserve Bank servicing Illinois.

NOTES TO FINANCIAL STATEMENTS

Note 7. Deposits and Investments (continued)

Investments Policies (continued)

District Policy (continued)

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

Investment Type	Fair Value	Investment Maturities (in years) Less than 1
ISDLAF + Inv Pool		
US Govt Money Market and CDs	\$ 1,693,871	\$ 1,693,871
IL Portfolio, IIIT Class	5,839,101	5,839,101
Illinois Trust CD Program	1,473,000	1,473,000
Total	\$ 9,005,972	\$ 9,005,972

As of June 30, 2021, the District's investment types are not rated. Fair value and book value are the same for the above types.

ISDLAF+ (Investment Pool)

During the year ended June 30, 2021, the District maintained an account with the Illinois School District Liquid Asset Fund Plus (also known as ISDLAF+). ISDLAF+ is an external investment pool created in cooperation by the Illinois Association of School Boards, the Illinois Association of School Business Officials, and the Illinois Association of School Administrators. Its primary purpose is to provide School Districts, Community College Districts, and Educational Service Regions with an alternative investment vehicle that will enable them to earn a competitive rate of return on fully collateralized investments, while maintaining immediate access to invested funds.

ISDLAF+ also provides a Fixed Income Investment Program that allows investors to purchase investment instruments including certificates of deposit of banks and thrift institutions ("CDs"), commercial paper and bankers' acceptances. At June 30, 2021, the District had \$1,693,871 invested with the ISDLAF+ Multi-Class Series of investments.

Foreign Currency Risk

Foreign currency risk is the risk that an investment denominated in the currency of a foreign country could reduce its U.S. dollar value, as a result of changes in foreign currency exchange rates. The District had no foreign currency risk as of June 30, 2021.

NOTES TO FINANCIAL STATEMENTS

Note 8. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District participates in the Mississippi Valley Intergovernmental Cooperative (MISSVIC). The MISSVIC is a protected self-insurance program of Illinois Public School Districts with multiple members. The Districts do not receive conventional insurance policies but each pay an assessment to be a member of this risk-sharing group. Part of their assessment then goes to buy excess insurance contracts for the group as a whole. A summary of insurance coverage includes property, liability and workers' compensation. The title to all assets acquired by the Cooperative is vested in the group. In the event of termination of the Cooperative, such property shall belong to the then members in equal shares. Each participating District pays all costs, premiums and other fees attributable to its respective participation in the Cooperative, and is responsible for its obligation under any contract entered into with the Cooperative. Reserves for claim losses include provisions for reported claims on a cash basis and an estimate of claims incurred but not reported limited by aggregate and individual loss levels as specified by the reinsurance contracts. For these programs, there has been no significant reduction in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current or prior two years. The significant components of each contract can be obtained from the Cooperative's annual financial report at www.ajg.com.

Note 9. Self Insurance-Unemployment Insurance

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

Note 10. Joint Agreement

The District participates in a joint agreement with Four Rivers Special Education District for special education. The agreement calls for Jacksonville School District No. 117 to pay the special education district its per capita share of the administrative costs and centralized instructional services of the special education district. The agreement shall remain in effect until Jacksonville School District No. 117 notifies the Special Education District that it chooses to withdraw. During the year ended June 30, 2021, the District paid \$505,419 to the Special Education District. Four Rivers Special Education District is a separately audited entity. The special education district's report for the year ended June 30, 2021, can be obtained by writing to Four Rivers Special Education District, 936 W. Michigan Ave., Jacksonville, Illinois 62650.

NOTES TO FINANCIAL STATEMENTS

Note 10. Joint Agreement (continued)

The District also participates in a joint agreement with Two Rivers Education System for vocational education. These funds are distributed equally and equitably in order for high school students to benefit from a hands-on environment where they will be able to learn skills needed to go into the workforce after high school. Two Rivers Education System can be reached at 113 East Main Street, Suite 2, Beardstown Illinois.

Note 11. Commitments and Contingencies

Grant Programs

The District participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2021 may be impaired.

In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

Operating Leases

The District has various non-cancelable operating leases for office equipment, facilities, etc. that will expire through June 30, 2026. These leases contain renewal or purchase at fair market value options. The leases run from 12 months to 5 years with monthly payments ranging from \$257 to \$10,520. Rental expenses for those leases consisted of \$180,812 for the year ended June 30, 2021.

Future minimum lease payments under these leases as of June 30 are as follows:

Year Ended	Amount
June 30,	
2022	\$219,555
2023	\$ 77,282
2024	\$ 77,282
2025	\$ 67,782
2026	\$ 45,000

NOTES TO FINANCIAL STATEMENTS

Note 11. Commitments and Contingencies (continued)

Capital Project and Construction Commitments

The District entered into various contracts for school building construction and improvements. As of June 30, 2021, the District had construction in progress of \$219,403 and approximately \$832,038 in outstanding commitments resulting in total construction costs of \$1,051,441 which will be completed during the year ended June 30, 2022.

Salaries Payable

Employees have the option of being paid their salary over nine or twelve months. For those employees who opted for twelve months of salary payments, the last two payments will be paid in July and August of 2021. This results in salaries due at June 30, 2021 of \$2,737,287. This liability is not reflected in the financial statements.

Note 12. Compensated Absences

Employees are granted vacation pay in varying amounts. In the event of termination an employee is reimbursed for any unused accumulated leave. The District has a liability of unused vacation pay in the amount of \$335,238 as of June 30. Vacation pay is charged to operations when taken by the employees of the District.

Note 13. Legal Debt Margin

Equalized Assessed Valuation, 2020 Tax Year	\$ 433,805,719
Statutory Debt Limitation (13.8% of Equalized Assessed Valuation)	\$ 59,865,189
Less: Bond Indebtedness subject to limitation	0
Legal Debt Margin	\$ 59,865,189

Alternate revenue source bonds do not count against the District's bonded debt limit, as long as the District continues to pay the debt service requirements out of other source funds, such as school facility occupation tax proceeds. Therefore, the \$38,970,000 in bonded debt has not been included above.

Note 14. Long-Term Debt Commitments

General Obligation Bonds (Alternate Revenue Source)

	Balance, Beginning 7/1/20	Proceeds	Decrease	Balance, Ending 6/30/21
Series 2015 Bonds	\$29,790,000	\$ -0-	\$ 820,000	\$ 28,970,000
Series 2017 Bonds	10,000,000	-0-	-0-	10,000,000
Total	\$39,790,000	\$ -0-	\$ 770,000	\$ 38,970,000

NOTES TO FINANCIAL STATEMENTS

Note 14. Long-Term Debt Commitments (continued)

General Obligation Bonds (Alternate Revenue Source) (continued)

2015 General Obligation School Bonds (Alternate Revenue Source)

The 2015 General Obligation School Bonds (Alternate Revenue Source) were issued on July 16, 2015 in the amount of \$32,000,000. Principal is to be paid each January 1, starting January 1, 2018. Interest payable on July 1 and January 1. Interest rates range from 2% to 5%. Date of maturity is January 1, 2040.

The annual cash flow requirements of principal and interest on the 2015 General Obligation School Bonds are as follows:

Year Ended June 30,	Principal	Interest	Total
2022	\$ 870,000	\$ 602,392	\$ 1,472,392
2023	925,000	1,169,984	2,094,984
2024	980,000	1,132,984	2,112,984
2025	1,035,000	1,103,584	2,138,584
2026	1,085,000	1,072,534	2,157,534
2027	1,140,000	1,038,627	2,178,627
2028	1,220,000	981,627	2,201,627
2029	1,305,000	920,627	2,225,627
2030	1,390,000	855,377	2,245,377
2031	1,480,000	785,877	2,265,877
2032	1,565,000	726,677	2,291,677
2033	1,650,000	664,077	2,314,077
2034	1,740,000	598,077	2,338,077
2035	1,835,000	527,607	2,362,607
2036	1,930,000	452,372	2,382,372
2037	2,035,000	372,760	2,407,760
2038	2,145,000	287,290	2,432,290
2039	2,260,000	197,200	2,457,200
2040	2,380,000	101,150	2,481,150
Total	\$ 28,970,000	\$ 13,590,823	\$ 42,560,823

2017 General Obligation School Bonds (Alternate Revenue Source)

The 2017 General Obligation School Bonds (Alternate Revenue Source) were issued on October 26, 2017 in the amount of \$10,000,000. Principal is to be paid each January 1, starting January 1, 2030. Interest payable on July 1 and January 1. Interest rates range from 3.5% to 4%. Date of maturity is January 1, 2043.

The annual cash flow requirements of principal and interest on the 2017 General Obligation School Bonds are as follows:

NOTES TO FINANCIAL STATEMENTS

Note 14. Long-Term Debt Commitments (continued)

General Obligation Bonds (Alternate Revenue Source) (continued)

Year Ended June 30,	Principal	Interest	Total
2022	\$	\$ 183,337	\$ 183,337
2023		366,675	366,675
2024		366,675	366,675
2025		366,675	366,675
2026		366,675	366,675
2027		366,675	366,675
2028		366,675	366,675
2029		366,675	366,675
2030	100,000	366,675	466,675
2031	140,000	362,675	502,675
2032	165,000	357,075	522,075
2033	185,000	350,475	535,475
2034	210,000	343,075	553,075
2035	235,000	334,675	569,675
2036	265,000	325,275	590,275
2037	295,000	314,675	609,675
2038	320,000	302,875	622,875
2039	330,000	290,075	620,075
2040	340,000	276,875	616,875
2041	2,155,000	263,275	2,418,275
2042	2,480,000	184,100	2,664,100
2043	2,780,000	97,300	2,877,300
Total	\$ 10,000,000	\$ 6,919,162	\$ 16,919,162

Note 15. Recently Issued and Adopted Accounting Standards

In May 2020, as a result of the ongoing COVID-19 pandemic, the Governmental Accounting Standards Board (GASB) adopted GASB Statement No. 95 – *Postponement of the Effective Dates of Certain Authoritative Guidance*, which postponed the effective dates of the following pronouncements by one year:

Statement No. 87, Leases

Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period

Statement No. 90, Majority Equity Interests- and amendment of GASB Statement No. 14 and No. 61

When they become effective, application of these standards may restate portions of these financial statements.

NOTES TO FINANCIAL STATEMENTS

Note 15. Recently Issued and Adopted Accounting Standards (continued)

During the year ended June 30, 2021, the District implemented GASB Statement No. 84, *Fiduciary Activities*. This statement narrows the definition of what previously qualified as a fiduciary fund, based on control of the funds. As a result of this adoption, student activity accounts, which were previously treated as agency funds, are not considered an asset of the District, and are reported within the Education Fund on the Statement of Assets and Liabilities Arising from Cash Transactions, with the corresponding revenues and expenditures reported in summarized format within the Educational Fund on the Statement of Revenues Received, Expenditures Disbursed, Other Sources (Uses) and Changes in Fund Balances (All Funds).

Note 16. Interfund Loans, Transfers, and Balances

The Tort Fund transferred \$600,00 to the Operations and Maintenance Fund to pay for expenditures at the Bowl during the year ended June 30, 2021.

Generally, outstanding balances between funds reported as "due to/from other funds" include outstanding charges by one fund to another for services or goods, subsidy commitments outstanding at year-end, and other miscellaneous receivables/payables between funds. Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year are described as "due to/from other funds" (i.e., the current portion of interfund loans) or advances to/from other funds (i.e., the non-current portion of interfund loans). During the year ended June 30, 2021, the District did not have any interfund balances.

Note 17. Subsequent Events

Events that occur after the statement of Assets and Liabilities Arising from Cash Transactions (statement) date, but before the financial statements were available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the statement date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the statement date require disclosure in the accompanying notes. Management evaluated the activity of Jacksonville School District No. 117 through November 17, 2021, the date which the financial statements were available to be issued. Subsequent events requiring disclosure in the notes to the financial statements are discussed below.

In August 2021, the District received bond proceeds of \$12,462,000 after issuance of \$13,000,000 in General Obligation School Bonds (Alternate Revenue Source) for the purpose of Vision 117 Phase III which includes building and equipping additions to and altering, repairing and equipping school buildings and facilities of the District. There are no required bond payments on the 2021 Bond during the next fiscal year.

The COVID-19 pandemic developed rapidly in 2020 and continues into 2021. This is an additional risk factor which could impact the operations of the District subsequent to year end.

NOTES TO FINANCIAL STATEMENTS

Note 18. Prior Period Adjustment

As discussed in Note 15, the District implemented GASB Statement No. 84, *Fiduciary Activities* during the year ending June 30, 2021. In order to comply with the standard, the District was required to make a prior period adjustment to fund balance within the Educational Fund to record the balance of the student activity accounts as of July 1, 2020. Below is a calculation of the adjustment.

Educational Fund Balance July 1, 2020	\$27,521,049
Inclusion of Activity Accounts as of July 1, 2020	<u>448,754</u>
Educational Fund Balance July 1, 2020 Restated	\$27,969,803

JACKSONVILLE SCHOOL DISTRICT NO. 117
Jacksonville, Illinois

SCHEDULE OF STUDENT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year Ended June 30, 2021

	Balance 7/1/2020	Receipts	Dis- bursements	Balance 6/30/2021
850 Admin. Courtesy Fund	\$ 64	\$	\$	\$ 64
851 Central Office Refreshments	753	10		763
856 Interest	136	29		165
857 Interest on Investments	7,754	59	3	7,810
Jacksonville High School:				
900 Athletics - Other	20,163	5,248	5,805	19,606
901 Baseball	5,840	3,508	8,452	896
902 J'ettes	17			17
903 Cheerleader	879	2,985	3,492	372
904 Cross Country	1,235	838	1,340	733
905 FCA	3			3
906 Football	311	4,173	4,249	235
907 Boys Basketball	1,705	1,918	1,845	1,778
908 Boys Thanksgiving Tourney	14,610		3,398	11,212
909 Girls Basketball	2,476	69	863	1,682
910 Girls Soccer	12,690	1,007	9,305	4,392
911 Girls Tennis	292	31	127	196
912 Girls Track and Field	2,332			2,332
913 Golf	2,772		1,008	1,764
914 Boys Soccer	14,523	5,946	8,561	11,908
915 Softball	2,479	450	645	2,284
916 Swimming Boys	627		24	603
917 Boys Tennis	519	56	234	341
919 Boys Track and Field	2,081			2,081
920 Volleyball	5,641	211	1,719	4,133
921 Warcup Memorial	255			255
922 Wrestling Tourney	6,170	2,925	3,113	5,982
923 Swimming Girls	1,986			1,986
930 Art Club	111			111
932 CVE Foundation	72			72
934 Class of 2020	3,965			3,965
935 Future Farmers of America	16,490	17,271	6,966	26,795
937 German Club	2,705		48	2,657
938 HS Computer Club	0	2,000		2,000
939 Science Club	7,897		372	7,525
940 JHS Band and Concessions	1,389		1,264	125
941 Acapella Choir	861	2,022	2,584	299
942 JHS Scholastic Bowl	259	133	102	290
949 Class of 2019	403			403
950 Child Care Experience	535	170	372	333
951 Crimson J	77	12,329	6,007	6,399
952 Crimson Times	20			20
953 Drama Productions	3,011	2,938	4,047	1,902
954 Ag Farm	34,842		3,440	31,402

JACKSONVILLE SCHOOL DISTRICT NO. 117
Jacksonville, Illinois

SCHEDULE OF STUDENT ACTIVITY FUNDS (continued)
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year Ended June 30, 2021

		Balance 7/1/2020	Receipts	Dis- bursements	Balance 6/30/2021
956	GAPP	\$ 11,603	\$ 195	\$	\$ 11,798
957	National Honor Society	2,028	695	1,053	1,670
959	Refreshments	48,041	14,331	16,676	49,216
960	HS Welding	3,874	221	53	4,042
961	Student Government	9,440	331	1,325	8,446
963	Bass Fishing	2,947	4,548	3,648	3,847
	Jacksonville Middle School:				
975	Band	\$ 7,637	\$ 832	\$ 866	\$ 7,605
976	Cheerleaders	2,588	11,558	10,622	3,524
977	Courtesy Fund	0			0
978	Ecology Club	126		126	0
979	Academic & Athletic Boosters	596		596	0
980	FAMILY	103		103	0
981	Fundraising	22,284	1,550	7,609	16,225
982	Lounge	565		76	489
983	Media Center	40	60		100
984	Pep Club	2,870	3,364	2,608	3,626
985	Pom Pon	1,042	1,620	2,110	552
986	Field Trip	2,462			2,462
987	Student Government	4,441	13	135	4,319
988	Tournament Account	74,202	3,387	9,341	68,248
989	Yearbook	181	4,343	2,111	2,413
875	Eisenhower School Fund	5,591	635	208	6,018
876	Eisenhower Store Fund	108	17		125
878	Franklin School Fund	0			0
879	Franklin Teachers	0			0
881	Lincoln School Fund	4,052	754	2,178	2,628
882	Lincoln Teachers Fund	0			0
883	Lincoln Book Smart Fund	52			52
884	Murrayville School Fund	22,289	1,347	3,755	19,881
885	Murrayville School Fund	3,772	189		3,961
886	Murrayville School Fund	89			89
887	North Fund	6,409	840	4,114	3,135
890	South Fund	11,781	935	523	12,193
893	Washington Pepsi Fund	62			62
894	Washington School Fund	10,336	316	930	9,722
895	Elementary Music	41			41
859	Sp Ed Tech	400			400
860	Sp Ed LD	1,747	2,320	1,462	2,605
866	Sp Ed Gifted	172			172
867	Early Years	3,833	1,433		5,266
		<u>\$ 448,754</u>	<u>\$ 122,160</u>	<u>\$ 151,613</u>	<u>\$ 419,301</u>

ZUMBAHLEN, EYTH, SURRATT, FOOTE & FLYNN, LTD

Certified Public Accountants

CYNTHIA S. FOOTE, CPA
VALERIE L. FLYNN, CPA
ADAM R. WITHEE, CPA
SUZANNE M. STECKEL, CPA

1395 Lincoln Avenue
Jacksonville, Illinois 62650
217-245-5121
Fax: 217-243-3356
Email: staff@zescpa.com

• MEMBERS •
ILLINOIS SOCIETY OF CPA
AMERICAN INSTITUTE OF CPA

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Education
Jacksonville School District No. 117
Jacksonville, 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 Jacksonville School District No. 117, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Jacksonville School District No. 117's basic financial statements, and have issued our report thereon dated November 17, 2021. Our opinion was adverse because financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Jacksonville School District No. 117's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Jacksonville School District No. 117's internal control. Accordingly, we do not express an opinion on the effectiveness of Jacksonville School District No. 117's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Jacksonville School District No. 117's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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.

Bunbahlen, Cyth, Duratt, Foster & Flynn, P.C.
Jacksonville, Illinois
November 17, 2021

ZUMBAHLEN, EYTH, SURRETT, FOOTE & FLYNN, LTD

Certified Public Accountants

CYNTHIA S. FOOTE, CPA
VALERIE L. FLYNN, CPA
ADAM R. WITHEE, CPA
SUZANNE M. STECKEL, CPA

1395 Lincoln Avenue
Jacksonville, Illinois 62650
217-245-5121
Fax: 217-243-3356
Email: staff@zescpa.com

• MEMBERS •
ILLINOIS SOCIETY OF CPA
AMERICAN INSTITUTE OF CPA

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

Board of Education
Jacksonville School District No. 117
Jacksonville, Illinois

Report on Compliance for Each Major Federal Program

We have audited Jacksonville School District No. 117's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Jacksonville School District No. 117's major federal programs for the year ended June 30, 2021. Jacksonville School District No. 117's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Jacksonville School District No. 117's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Jacksonville School District No. 117's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Jacksonville School District No. 117's compliance.

Opinion on Each Major Federal Program

In our opinion, Jacksonville School District No. 117, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of Jacksonville School District No. 117 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Jacksonville School District No. 117's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Jacksonville School District No. 117's internal control over compliance.

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

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

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

Bumbahlen, Eyth, Surratt, Foote & Flynn, Ltd
Jacksonville, Illinois
November 17, 2021

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2022 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<i>- If the FY2022 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.</i>					
5	<i>- If the Annual Financial Report requires a deficit reduction plan even though the FY2022 budget does not, a completed deficit reduction plan is still required.</i>					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	36,265,604	4,421,416	1,857,921	189,154	42,734,095
9	Direct Expenditures	34,361,385	4,087,444	1,715,675		40,164,504
10	Difference	1,904,219	333,972	142,246	189,154	2,569,591
11	Fund Balance - June 30, 2021	29,425,268	2,860,553	1,879,321	2,449,240	36,614,382
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

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

DISTRICT/JOINT AGREEMENT NAME Jacksonville School District 117	RCDT NUMBER 01-069-1170-22	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066.004993	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Zumbahlen, Eyth, Surratt, Foote & Flynn, Ltd. 1395 Lincoln Ave. Jacksonville, IL 62650	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 211 W. State St. Jacksonville, IL 62650		E-MAIL ADDRESS: <u>ssteckel@zescpa.com</u>	
		NAME OF AUDIT SUPERVISOR Suzanne Steckel	
		CPA FIRM TELEPHONE NUMBER 217-245-5121	FAX NUMBER 217-243-3356

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

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

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

Jacksonville School District 117
01-069-1170-22
SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

Jacksonville School District 117
01-069-1170-22
SINGLE AUDIT INFORMATION CHECKLIST

25. Name of Entity
26. Type of Financial Statements
- n/a 27. Subrecipient information (Mark "N/A" if not applicable)
- n/a * ARRA funds are listed separately from "regular" Federal awards

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

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

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

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

Jacksonville School District 117

01-069-1170-22

RECONCILIATION OF FEDERAL REVENUES

Year Ending June 30, 2021

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$	5,000,238
Flow-through Federal Revenues			
Revenues 9-14, Line 112	Account 2200		-
Value of Commodities			
ICR Computation 30, Line 11			108,550
Less: Medicaid Fee-for-Service Program			
Revenues 9-14, Line 264	Account 4992		(91,900)
AFR TOTAL FEDERAL REVENUES:		\$	5,016,888

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

Medicaid administrative fees not included in revenue		\$	3,777

ADJUSTED AFR FEDERAL REVENUES \$ 5,020,665

Total Current Year Federal Revenues Reported on SEFA: Federal Revenues Column D \$ 5,020,665

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE: \$ 5,020,665

DIFFERENCE: \$ -

Jacksonville School District 117
01-069-1170-22
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2021

Federal Grantor/Pass-Through Grantor	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues			Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/19-6/30/20 (C)	Year 7/1/20-6/30/21 (D)	Year 7/1/19-6/30/20 (E)	Year 7/1/19-6/30/20 Pass through to Subrecipients	Year 7/1/20-6/30/21 (F)	Year 7/1/20-6/30/21 Pass through to Subrecipients			
U.S. Dept. of Education passed through Illinois State Board of Education:											
Title I - Low Income	84.010A	20-4300-00	559,521	621,311	1,033,629			147,203		1,180,832	1,242,686
Title I - Low Income	84.010A	21-4300-00		724,595				1,152,737	140,000	1,292,737	1,567,987
Title I - School Improvement & Accountability	84.010A	20-4331-00	39,950	29,040	57,714			11,276		68,990	90,000
Title I - School Improvement & Accountability	84.010A	21-4331-00		55,957				80,056	25,000	105,056	171,115
Total CFDA 84.010A			599,471	1,430,903	1,091,343	0		1,391,272	0	165,000	2,647,615
Title II - Teacher Quality	84.367A	20-4932-00	36,909	47,778	57,178			27,509		84,687	230,253
Title II - Teacher Quality	84.367A	21-4932-00		35,574				59,114	30,000	89,114	174,902
Total CFDA 84.367A			36,909	83,352	57,178	0		86,623	0	173,801	
Title V - Rural Education Initiative	84.358B	20-4107-00	27,201	20,998	40,911			7,288		48,199	71,239
Title V - Rural Education Initiative	84.358B	21-4107-00		54,757				71,054		71,054	83,609
Total CFDA 84.358B			27,201	75,755	40,911	0		78,342	0	119,253	
Title IVA - Student Support & Academic Enrichment	84.424A	20-4400-00	44,752	1,478	44,752			1,478		46,230	93,353
Title IVA - Student Support & Academic Enrichment	84.424A	21-4400-00		14,513				45,941	4,000	49,941	67,123
Total CFDA 84.424A			44,752	15,991	44,752	0		47,419	4,000	96,171	
ESSER I (CARES Act) (M)	84.425D	20-4998-ER		817,390				955,045		955,045	977,848
ESSER II (CRRSA Act) (M)	84.425D	21-4998-E2						18,961		18,961	4,036,969
ESSER Digital Equity (CARES Act) (M)	84.425D	21-4998-DE		192,823				203,227		203,227	208,985
Total CFDA 84.425D			0	1,010,213	0	0		1,177,233	0	1,177,233	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

Jacksonville School District 117
01-069-1170-22
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2021

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues			Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/19-6/30/20 (C)	Year 7/1/20-6/30/21 (D)	Year 7/1/19-6/30/20 (E)	Year 7/1/19-6/30/20 Pass through to Subrecipients	Year 7/1/20-6/30/21 (F)	Year 7/1/20-6/30/21 Pass through to Subrecipients			
Federal Special Ed IDEA Room & Board	84.027A	20-4625-00	96,267	87,121	124,692			58,696		183,388	N/A
Federal Special Ed IDEA Room & Board	84.027A	21-4625-00		75,602				102,345		102,345	N/A
Federal Special Ed IDEA Flow Through	84.027A	21-4620-00		801,003				1,110,060		1,110,060	1,278,780
U.S. Dept. of Education passed through Four Rivers Special Education District:											
Federal Special Ed IDEA Flow Through	84.027A	20-4620-00	26,118	19,627	45,745					45,745	46,144
Total CFDA 84.027A			122,385	983,353	170,437	0		1,271,101	0	1,441,538	
Federal Special Ed IDEA Preschool	84.173A	20-4600-00	1,718	1,718	3,436					3,436	3,409
U.S. Dept. of Education passed through Illinois State Board of Education:											
Federal Special Ed IDEA Preschool	84.173A	21-4600-00		45,913				80,031		80,031	80,102
Total CFDA 84.173			1,718	47,631	3,436	0		80,031	0	83,467	
Total Special Education Cluster			124,103	1,030,984	173,873	0		1,351,132	0	1,525,005	
U.S. Dept. of Education passed through Two Rivers Career Education System:											
Perkins	84.048	20-4770-00	18,523		18,523					18,523	18,523
Perkins	84.048	21-4770-00		13,579				13,579		13,579	13,531
Total CFDA 84.048			18,523	13,579	18,523	0		13,579	0	32,102	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

Jacksonville School District 117
01-069-1170-22
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2021

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues			Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/19-6/30/20 (C)	Year 7/1/20-6/30/21 (D)	Year 7/1/19-6/30/20 (E)	Year 7/1/19-6/30/20 Pass through to Subrecipients	Year 7/1/20-6/30/21 (F)	Year 7/1/20-6/30/21 Pass through to Subrecipients			
U.S. Dept. of Education passed through Illinois Dept. of Human Services:											
Rehabilitation Services - STEP - 2020	84.126	46CYF00010	18,000		18,960				18,960	20,800	
Rehabilitation Services - STEP - 2021	84.126	46CZF00010		40,029				40,029	40,029	38,857	
Total CFDA 84.126			18,000	40,029	18,960	0	40,029	0	0	58,989	
Total U.S. Dept. of Education			868,959	3,700,806	1,445,540	0	4,185,629	0	199,000	5,830,169	
U.S. Dept. of Agriculture passed through Illinois State Board of Education:											
National School Lunch Program (M)	10.555	20-4210-00	491,099	12,941	491,099			12,941	504,040	N/A	
Government Donated Commodities (non-cash) (M)	10.555	2020	70,144		70,144				70,144	N/A	
Government Donated Commodities (non-cash) (M)	10.555	2021		62,741				62,741	62,741	N/A	
U.S. Dept. of Agriculture passed through Dept. of Defense:											
Fresh Fruits and Vegetables (non-cash) (M)	10.555	2020	44,148		44,148				44,148	N/A	
Fresh Fruits and Vegetables (non-cash) (M)	10.555	2021		45,809				45,809	45,809	N/A	
Total CFDA 10.555			605,391	121,491	605,391	0	121,491	0	0	726,882	
U.S. Dept. of Agriculture passed through Illinois State Board of Education:											
School Breakfast Program (M)	10.553	20-4220-00	184,864	6,929	184,864			6,929	191,793	N/A	
Total CFDA 10.553			184,864	6,929	184,864	0	6,929	0	0	191,793	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

Jacksonville School District 117
01-069-1170-22
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2021

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues			Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/19-6/30/20 (C)	Year 7/1/20-6/30/21 (D)	Year 7/1/19-6/30/20 (E)	Year 7/1/19-6/30/20 Pass through to Subrecipients	Year 7/1/20-6/30/21 (F)	Year 7/1/20-6/30/21 Pass through to Subrecipients			
Summer Food Service Program (M)	10.559	20-4225-00	80,275	104,183	80,275		104,183		184,458	N/A	
Summer Food Service Program (M)	10.559	21-4225-00		964,709			964,709		964,709	N/A	
Total CFDA 10.559			80,275	1,068,892	80,275	0	1,068,892	0	1,149,167		
Total Child Nutrition Cluster			870,530	1,197,312	870,530	0	1,197,312	0	2,067,842		
Fresh Fruits and Vegetables	10.582	20-4240-00	20,445	1,321	21,766				21,766	N/A	
Fresh Fruits and Vegetables	10.582	21-4240-00		26,801			32,520		32,520	N/A	
Total CFDA 10.582			20,445	28,122	21,766	0	32,520	0	54,286		
Total U.S. Dept. of Agriculture			890,975	1,225,434	892,296	0	1,229,832	0	2,122,128		
U.S. Dept. of Health & Human Services passed through Illinois Dept. of Healthcare & Family Services:											
Medicaid Administrative Outreach	93.778	20-4991-00	68,286	36,192	104,478				104,478	N/A	
Medicaid Administrative Outreach	93.778	21-4991-00		58,233			145,542		145,542	N/A	
Total CFDA 93.778			68,286	94,425	104,478	0	145,542	0	250,020		
Total U.S. Dept. of Health & Human Services			68,286	94,425	104,478	0	145,542	0	250,020		
Grand Total Federal Awards			1,828,220	5,020,665	2,442,314	0	5,561,003	0	199,000	8,202,317	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

Jacksonville School District 117

01-069-1170-22

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

Year Ending June 30, 2021

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Jacksonville School District 117 and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: Indirect Facilities & Administration costs⁶

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

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, Jacksonville School District 117 provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
N/A		

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by Jacksonville School District 117 and are included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$62,741		
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$45,809	Total Non-Cash	\$108,550

Note 5: Other Information

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

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

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

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

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

JACKSONVILLE SCHOOL DISTRICT NO. 117
01-069-1170-22
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ended June 30, 2021

Note 6: Reconciliation of Schedule of Expenditures of Federal Awards to Financial Statements-Expenditures

Total expenditures per schedule of expenditures of federal awards	\$ 5,561,003
Medicaid administrative fees not reported in financial statements	(3,777)
Government donated commodities not reported in financial statements	<u>(108,550)</u>
Total federal expenditures per statement of revenues received, expenditures disbursed, other financing sources (uses) and changes in fund balance	\$ <u>5,448,676</u>

Jacksonville School District 117
01-069-1170-22
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2021

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

Type of auditor's report issued on compliance for major programs: Unmodified
 (Unmodified, Qualified, Adverse, Disclaimer⁷)

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.425D	Emergency and Secondary School Emergency Relief	1,177,233
10.553/10.555/10.559	Child Nutrition Cluster	1,197,312
Total Amount Tested as Major		\$2,374,545

Total Federal Expenditures for 7/1/20-6/30/21 \$5,561,003

% tested as Major 42.70%

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

Auditee qualified as low-risk auditee? YES X NO

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

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

⁹ When the CFDA number is not available, include other identifying number, if applicable.

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

Jacksonville School District 117
01-069-1170-22
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2021

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2021- N/A 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

¹¹ A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2018 would be assigned a reference number of 2018-001, 2018-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

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

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

Jacksonville School District 117
01-069-1170-22
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2021

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 2021- N/A 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____

4. Project No.: _____ 5. CFDA No.: _____

6. Passed Through: _____

7. Federal Agency: _____

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

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

¹⁴ See footnote 11.

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

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

¹⁷ See footnote 12.

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

Jacksonville School District 117
01-069-1170-22
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2021

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
NONE		

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

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