

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14

(Christian County, Illinois)

ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 2021

Due to ROE on Friday, October 15, 2021
 Due to ISBE on Monday, November 15, 2021
 SD/AJ21

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Department
 100 North First Street, Springfield, Illinois 62777-0001
 217785-8779
 Illinois School District/Joint Agreement
 Annual Financial Report *
 June 30, 2021

School District
 Joint Agreement

School District/Joint Agreement Information
 (See instructions on inside of this page.)

School District/Joint Agreement Number:
03-011-0140-24

County Name:
Christian

Name of School District/Joint Agreement:
South Fork CUSD No. 14

Address:
612 Dial Street - P.O. Box 20

City:
Kincaid

Email Address:
ccclark@southforkschools.com

Zip Code:
62540

Annual Financial Report

Type of Auditor's Report Issued:
 Qualified
 Adverse
 Disclaimer

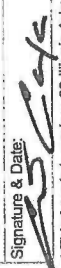
Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print):
Chris Clark

Email Address:
ccclark@southforkschools.com

Telephone:
217-237-4333 x222

Fax Number:
217-237-4370

Signature & Date:
 **9-15-21**

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C (Part 100).
 ISBE Form SD50-35/AJ50-60 (05/21-version2)

Accounting Basis:

CASH
 ACCRUAL

Filing Status:
 Submit electronic AFR directly to ISBE

Click on the Link to Submit:
 Send ISBE a File

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Annual Financial Report Questions 217-785-8779 or finance1@isbe.net

Single Audit Questions 217-782-5630 or GATA@isbe.net
 Single Audit and GATA Information

Reviewed by Township Treasurer (Cook County only)

Name of Township:

Township Treasurer Name (type or print)

Email Address:

Telephone:

Fax Number:

Signature & Date:

Certified Public Accountant Information

Name of Auditing Firm:
L.MHN, Ltd.

Name of Audit Manager:
M. Adam Mathias

Address:
900 N Webster St. - PO Box 87

City:
Taylorville

State:
IL

Zip Code:
62568

Phone Number:
217-824-9661

Fax Number:
217-824-2415

IL License Number (9 digit):
065-025595

Expiration Date:
12/31/2021

Email Address:
lmtncpas@outlook.com

ISBE Use Only

Reviewed by Regional Superintendent/Cook ISB

Regional Superintendent/Cook ISB Name (Type or Print):

Email Address:

Telephone:

Fax Number:

Signature & Date:

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter 1, Subchapter C, Part 100.
 In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.
 Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other
 supporting authorization/documentation, as necessary, to use the applicable account code (cell).

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

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Taylorville, Illinois 62568
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BRENT J. LIVELY, CPA
M. ADAM MATHIAS, CPA, PFS, CVA
RICHARD K. HOOPER, CPA
IRIS N. NOBLET-CRITES, CPA

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in 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 of material misstatement.

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

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

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

As described in Note 1, the financial statements are prepared by South Fork Community Unit School District No. 14, on the basis of the financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Illinois.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of South Fork Community Unit School District No. 14 as of June 30, 2021, or changes in financial position for the fiscal year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

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

Other Matters

Supplementary Information

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

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

Other Reporting Required by Government Auditing Standards

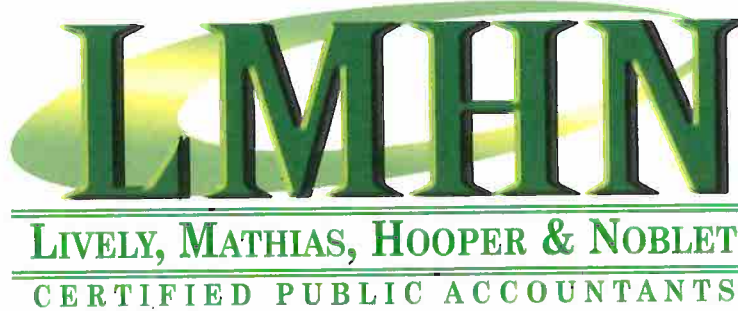
In accordance with Government Auditing Standards, we have also issued a report dated September 15, 2021, on our consideration of South Fork Community Unit School District No. 14's internal control over financial reporting and our tests of its compliance with laws, regulations, contracts, and grant agreements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

LMHN LTD.

LMHN, Ltd.
Certified Public Accountants
Taylorville, Illinois

September 15, 2021

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



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M. ADAM MATHIAS, CPA, PFS, CVA
RICHARD K. HOOPER, CPA
IRIS N. NOBLET-CRITES, CPA

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

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

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

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered South Fork Community Unit School District No. 14's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of South Fork Community Unit School District No. 14's internal control. Accordingly, we do not express an opinion on the effectiveness of South Fork Community Unit School District No. 14's internal control.

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

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

Finding 2021-01: Lack of Segregation of Incompatible Duties

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

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

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

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether South Fork Community Unit School District No. 14's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

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

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

Purpose of this Report

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



LMHN, Ltd.
Certified Public Accountants
Taylorville, Illinois

September 15, 2021

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14

BASIC FINANCIAL STATEMENTS

FISCAL YEAR ENDED JUNE 30, 2021

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

| | A | B | C | D | E | F | G | H |
|----|---|---------|-------------|--------------------------|---------------|----------------|--------------------------------------|------------------|
| 1 | ASSETS | | (10) | (20) | (30) | (40) | (50) | (60) |
| 2 | (Enter Whole Dollars) | Acct. # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/Social Security | Capital Projects |
| 3 | CURRENT ASSETS (100) | | | | | | | |
| 4 | Cash (Accounts 111 through 115) ¹ | | 1,638,425 | 127,174 | 47,062 | 294,040 | 122,926 | 236,049 |
| 5 | Investments | 120 | | | | | | 25,229 |
| 6 | Taxes Receivable | 130 | | | | | | |
| 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 | | 1,638,425 | 127,174 | 47,062 | 294,040 | 122,926 | 261,278 |
| 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 | 450 | | | | | | |
| 30 | Salaries & Benefits Payable | 470 | | | | | | |
| 31 | Payroll Deductions & Withholdings | 480 | | | | | | |
| 32 | Deferred Revenues & Other Current Liabilities | 490 | | | | | | |
| 33 | Due to Activity Fund Organizations | 493 | | | | | | |
| 34 | Total Current Liabilities | | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | LONG-TERM LIABILITIES (500) | | | | | | | |
| 36 | Long-Term Debt Payable (General Obligation, Revenue, Other) | 511 | | | | | | |
| 37 | Total Long-Term Liabilities | | | | | | | |
| 38 | Reserved Fund Balance | 714 | | | | | | 209,501 |
| 39 | Unreserved Fund Balance | 730 | 1,638,425 | 127,174 | 47,062 | 294,040 | 122,926 | 51,777 |
| 40 | Investment in General Fixed Assets | | | | | | | |
| 41 | Total Liabilities and Fund Balance | | 1,638,425 | 127,174 | 47,062 | 294,040 | 122,926 | 261,278 |
| 42 | | | | | | | | |
| 43 | ASSETS /LIABILITIES for Student Activity Funds | | | | | | | |
| 44 | CURRENT ASSETS (100) for Student Activity Funds | | | | | | | |
| 45 | Student Activity Fund Cash and Investments | 126 | 53,128 | | | | | |
| 46 | Total Student Activity Current Assets For Student Activity Funds | | 53,128 | | | | | |
| 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 | 53,128 | | | | | |
| 50 | Total Student Activity Liabilities and Fund Balance For Student Activity Funds | | 53,128 | | | | | |
| 51 | | | | | | | | |
| 52 | Total ASSETS /LIABILITIES District with Student Activity Funds | | | | | | | |
| 53 | Total Current Assets District with Student Activity Funds | | 1,691,553 | 127,174 | 47,062 | 294,040 | 122,926 | 261,278 |
| 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 | 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 | 53,128 | 0 | 0 | 0 | 0 | 209,501 |
| 60 | Unreserved Fund Balance District with Student Activity Funds | 730 | 1,638,425 | 127,174 | 47,062 | 294,040 | 122,926 | 51,777 |
| 61 | Investment in General Fixed Assets District with Student Activity Funds | | | | | | | |
| 62 | Total Liabilities and Fund Balance District with Student Activity Funds | | 1,691,553 | 127,174 | 47,062 | 294,040 | 122,926 | 261,278 |

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

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

| | A | B | I | J | K | L | M | N |
|----|---|---------|----------------------|--------------|----------------------------------|-------------|----------------------|------------------------|
| 1 | ASSETS (Enter Whole Dollars) | Acct. # | (70) Working Cash | (80) Tort | (90) Fire Prevention & Safety | Agency Fund | Account Groups | |
| 2 | | | | | | | General Fixed Assets | General Long-Term Debt |
| 3 | CURRENT ASSETS (100) | | | | | | | |
| 4 | Cash (Accounts 111 through 115) ¹ | | 63,077 | 27,399 | 36,912 | | | |
| 5 | Investments | 120 | 298,762 | | | | | |
| 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 | | 361,839 | 27,399 | 36,912 | 0 | | |
| 14 | CAPITAL ASSETS (200) | | | | | | | |
| 15 | Works of Art & Historical Treasures | 210 | | | | | | |
| 16 | Land | 220 | | | | | 28,500 | |
| 17 | Building & Building Improvements | 230 | | | | | 4,415,903 | |
| 18 | Site Improvements & Infrastructure | 240 | | | | | 24,084 | |
| 19 | Capitalized Equipment | 250 | | | | | 977,611 | |
| 20 | Construction In Progress | 260 | | | | | | |
| 21 | Amount Available in Debt Service Funds | 340 | | | | | | 47,062 |
| 22 | Amount to be Provided for Payment on Long-Term Debt | 350 | | | | | | 962,938 |
| 23 | Total Capital Assets | | | | | | 5,446,098 | 1,010,000 |
| 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 | 0 | 0 | 0 | | |
| 35 | LONG-TERM LIABILITIES (500) | | | | | | | |
| 36 | Long-Term Debt Payable (General Obligation, Revenue, Other) | 511 | | | | | | 1,010,000 |
| 37 | Total Long-Term Liabilities | | | | | | | 1,010,000 |
| 38 | Reserved Fund Balance | 714 | | | | | | |
| 39 | Unreserved Fund Balance | 730 | 361,839 | 27,399 | 36,912 | | | |
| 40 | Investment in General Fixed Assets | | | | | | 5,446,098 | |
| 41 | Total Liabilities and Fund Balance | | 361,839 | 27,399 | 36,912 | 0 | 5,446,098 | 1,010,000 |
| 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 | | 361,839 | 27,399 | 36,912 | 0 | | |
| 54 | Total Capital Assets District with Student Activity Funds | | | | | | 5,446,098 | 1,010,000 |
| 55 | CURRENT LIABILITIES (400) District with Student Activity Funds | | | | | | | |
| 56 | Total Current Liabilities District with Student Activity Funds | | 0 | 0 | 0 | 0 | | |
| 57 | LONG-TERM LIABILITIES (500) District with Student Activity Funds | | | | | | | |
| 58 | Total Long-Term Liabilities District with Student Activity Funds | | | | | | | 1,010,000 |
| 59 | Reserved Fund Balance District with Student Activity Funds | 714 | 0 | 0 | 0 | 0 | | |
| 60 | Unreserved Fund Balance District with Student Activity Funds | 730 | 361,839 | 27,399 | 36,912 | 0 | | |
| 61 | Investment in General Fixed Assets District with Student Activity Funds | | | | | | 5,446,098 | |
| 62 | Total Liabilities and Fund Balance District with Student Activity Funds | | 361,839 | 27,399 | 36,912 | 0 | 5,446,098 | 1,010,000 |

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

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

| A | B | C | D | E | F | G | H | I | J | K |
|--------------------------------------|--------|---------------------|-------------------------------------|-----------------------|------------------------|---|--------------------------|----------------------|--------------|-------------------------------------|
| 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 |
| 1 | | | | | | | | | | |
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| 39 | | | | | | | | | | |
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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 |
|----|--|--------|---------------------|-------------------------------------|-----------------------|------------------------|---|--------------------------|----------------------|--------------|-------------------------------------|
| | Description (Enter Whole Dollars) | Acct # | (10) Educational | (20) Operations & Maintenance | (30) Debt Services | (40) Transportation | (50) Municipal Retirement/ Social Security | (60) Capital Projects | (70) Working Cash | (80) Tort | (90) Fire Prevention & Safety |
| 2 | OTHER USES OF FUNDS (8000) | | | | | | | | | | |
| 45 | PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (\$100) | | | | | | | | | | |
| 46 | Abolishment or Abatement of the Working Cash Fund ¹² | 8110 | | | | | | | 0 | | |
| 47 | Transfer of Working Cash Fund Interest ¹² | 8120 | | | | | | | 0 | | |
| 48 | Transfer Among Funds | 8130 | | | | | | | | | |
| 49 | Transfer of Interest | 8140 | | | | | | | | | |
| 50 | Transfer from Capital Project Fund to O&M Fund | 8150 | | | | | | 0 | | | |
| 51 | Transfer of Excess Fire Prevention, & Safety Tax & Interest Proceeds to O&M Fund ⁴ | 8160 | | | | | | | | | 0 |
| 52 | Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵ | 8170 | | | | | | | | | 0 |
| 53 | Taxes Pledged to Pay Principal on Capital Leases | 8410 | | | | | | | | | |
| 54 | Grants/Reimbursements Pledged to Pay Principal on Capital Leases | 8420 | | | | | | | | | |
| 55 | Other Revenues Pledged to Pay Principal on Capital Leases | 8430 | | | | | | | | | |
| 56 | Fund Balance Transfers Pledged to Pay Principal on Capital Leases | 8440 | | | | | | | | | |
| 57 | Taxes Pledged to Pay Interest on Capital Leases | 8510 | | | | | | | | | |
| 58 | Grants/Reimbursements Pledged to Pay Interest on Capital Leases | 8520 | | | | | | | | | |
| 59 | Other Revenues Pledged to Pay Interest on Capital Leases | 8530 | | | | | | | | | |
| 60 | Fund Balance Transfers Pledged to Pay Interest on Capital Leases | 8540 | | | | | | | | | |
| 61 | Taxes Pledged to Pay Principal on Revenue Bonds | 8610 | | | | | | | | | |
| 62 | Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds | 8620 | | | | | | | | | |
| 63 | Other Revenues Pledged to Pay Principal on Revenue Bonds | 8630 | | | | | | | | | |
| 64 | Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds | 8640 | | | | | | | | | |
| 65 | Taxes Pledged to Pay Interest on Revenue Bonds | 8710 | | | | | | | | | |
| 66 | Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds | 8720 | | | | | | | | | |
| 67 | Other Revenues Pledged to Pay Interest on Revenue Bonds | 8730 | | | | | | | | | |
| 68 | Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds | 8740 | | | | | | | | | |
| 69 | Taxes Transferred to Pay for Capital Projects | 8810 | | | | | | | | | |
| 70 | Grants/Reimbursements Pledged to Pay for Capital Projects | 8820 | | | | | | | | | |
| 71 | Other Revenues Pledged to Pay for Capital Projects | 8830 | | | | | | | | | |
| 72 | Fund Balance Transfers Pledged to Pay for Capital Projects | 8840 | | | | | | | | | |
| 73 | Transfer to Debt Service Fund to Pay Principal on ISBE Loans | 8810 | | | | | | | | | |
| 74 | Other Uses Not Classified Elsewhere | 8990 | | | | | | | | | |
| 75 | Total Other Uses of Funds | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | Total Other Sources/Uses of Funds | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds | | 321,429 | 8,456 | (5,500) | 20,790 | 31,757 | 39,138 | 6,813 | 3,988 | 922 |
| 78 | Fund Balances without Student Activity Funds - July 1, 2020 | | 1,316,996 | 118,718 | 52,562 | 273,250 | 91,169 | 222,140 | 355,026 | 23,410 | 35,990 |
| 79 | Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize) | | | | | | | | | | |
| 80 | Fund Balances without Student Activity Funds - June 30, 2021 | | 1,638,425 | 127,174 | 47,062 | 294,040 | 122,926 | 261,278 | 361,839 | 27,399 | 36,912 |

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

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSEMENTS/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 |
|--------------------------------------|--------|---------------------|-------------------------------------|-----------------------|------------------------|---|--------------------------|----------------------|--------------|-------------------------------------|
| 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 |
| 84 | | 56,346 | | | | | | | | |
| 85 | | | | | | | | | | |
| 86 | | | | | | | | | | |
| 87 | 1799 | 23,278 | | | | | | | | |
| 88 | | | | | | | | | | |
| 89 | 1999 | 26,496 | | | | | | | | |
| 90 | | (3,218) | | | | | | | | |
| 91 | | 53,128 | | | | | | | | |
| 92 | | | | | | | | | | |
| 93 | | | | | | | | | | |
| 94 | 1000 | 652,261 | 91,713 | 138,660 | 58,379 | 100,798 | 161,654 | 6,813 | 36,451 | 10,484 |
| 95 | 2000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 96 | 3000 | 1,966,689 | 5,000 | 0 | 50,875 | 42,000 | 0 | 0 | 68,000 | 2,000 |
| 97 | 4000 | 508,873 | 16,052 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 98 | | 3,127,823 | 112,765 | 138,660 | 109,254 | 142,798 | 161,654 | 6,813 | 104,451 | 12,484 |
| 99 | 3998 | 1,219,546 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | | 4,347,369 | 112,765 | 138,660 | 109,254 | 142,798 | 161,654 | 6,813 | 104,451 | 12,484 |
| 101 | | | | | | | | | | |
| 102 | 1000 | 1,815,572 | | | | 50,367 | | | | |
| 103 | 2000 | 837,245 | 104,309 | | 88,464 | 60,674 | 122,516 | | 100,462 | 11,562 |
| 104 | 3000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 105 | 4000 | 156,795 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 106 | 5000 | 0 | 0 | 144,160 | 88,464 | 0 | 0 | 0 | 0 | 0 |
| 107 | | 2,809,612 | 104,309 | 144,160 | 88,464 | 111,041 | 122,516 | | 100,462 | 11,562 |
| 108 | | 1,219,546 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 109 | 4180 | 4,029,158 | 104,309 | 144,160 | 88,464 | 111,041 | 122,516 | | 100,462 | 11,562 |
| 110 | | 3,18,211 | 8,456 | (5,500) | 20,790 | 31,757 | 39,138 | 6,813 | 3,989 | 922 |
| 111 | | | | | | | | | | |
| 112 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 113 | | | | | | | | | | |
| 114 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 115 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 116 | | 1,691,553 | 127,174 | 47,062 | 294,040 | 122,926 | 261,278 | 361,839 | 27,399 | 36,912 |
| 117 | | | | | | | | | | |

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

| | A | B | C | D | E | F | G | H | I | J | K |
|----|--|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|--------|--------------------------|
| | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 1 | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 3 | RECEIPTS/REVENUES FROM LOCAL SOURCES (1000) | | | | | | | | | | |
| 4 | AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY | 1100 | | | | | | | | | |
| 5 | Designated Purposes Levies (1110-1120) 7 | | 544,067 | 91,403 | 138,539 | 57,733 | 22,029 | | 5,169 | 36,398 | 10,406 |
| 6 | Leasing Purposes Levy 8 | 1130 | 3,891 | | | | | | | | |
| 7 | Special Education Purposes Levy | 1140 | 11,358 | | | | | | | | |
| 8 | FICA/Medicare Only Purposes Levies | 1150 | | | | | 20,801 | | | | |
| 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 | | 559,316 | 91,403 | 138,539 | 57,733 | 42,830 | 0 | 5,169 | 36,398 | 10,406 |
| 13 | PAYMENTS IN LIEU OF TAXES | 1200 | | | | | | | | | |
| 14 | Mobile Home Privilege Tax | 1210 | | | | | | | | | |
| 15 | Payments from Local Housing Authorities | 1220 | | | | | | | | | |
| 16 | Corporate Personal Property Replacement Taxes 9 | 1230 | 8,549 | | | | 57,756 | | | | |
| 17 | Other Payments in Lieu of Taxes (Describe & Itemize) | 1290 | | | | | | | | | |
| 18 | Total Payments in Lieu of Taxes | | 8,549 | 0 | 0 | 0 | 57,756 | 0 | 0 | 0 | 0 |
| 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 | | | | | | | | | |
| 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 | | 0 | | | | | | | | |
| 41 | TRANSPORTATION FEES | 1400 | | | | | | | | | |
| 42 | Regular - Transp Fees from Pupils or Parents (In State) | 1411 | | | | | | | | | |
| 43 | Regular - Transp Fees from Other Districts (In State) | 1412 | | | | | | | | | |
| 44 | Regular - Transp Fees from Other Sources (In State) | 1413 | | | | | | | | | |
| 45 | Regular - Transp Fees from Co-curricular Activities (In State) | 1415 | | | | | | | | | |
| 46 | Regular Transp Fees from Other Sources (Out of State) | 1416 | | | | | | | | | |
| 47 | Summer Sch - Transp. Fees from Pupils or Parents (In State) | 1421 | | | | | | | | | |
| 48 | Summer Sch - Transp. Fees from Other Districts (In State) | 1422 | | | | | | | | | |
| 49 | Summer Sch - Transp. Fees from Other Sources (In State) | 1423 | | | | | | | | | |
| 50 | Summer Sch - Transp. Fees from Other Sources (Out of State) | 1424 | | | | | | | | | |
| 51 | CTE - Transp Fees from Pupils or Parents (In State) | 1431 | | | | | | | | | |
| 52 | CTE - Transp Fees from Other Districts (In State) | 1432 | | | | | | | | | |
| 53 | CTE - Transp Fees from Other Sources (In State) | 1433 | | | | | | | | | |

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

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

| 1 | A | | | | | | | | | | K |
|-----|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|------|--------------------------|---|
| | B | C | D | E | F | G | H | I | J | | |
| | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) | |
| | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety | |
| 2 | | | | | | | | | | | |
| 54 | 1434 | | | | | | | | | | |
| 55 | 1441 | | | | | | | | | | |
| 56 | 1442 | | | | | | | | | | |
| 57 | 1443 | | | | | | | | | | |
| 58 | 1444 | | | | | | | | | | |
| 59 | 1451 | | | | | | | | | | |
| 60 | 1452 | | | | | | | | | | |
| 61 | 1453 | | | | | | | | | | |
| 62 | 1454 | | | | | | | | | | |
| 63 | | | | | | | | | | | |
| 64 | 1500 | | | | | | | | | | |
| 65 | 1510 | 3,024 | 310 | 121 | 646 | 212 | 426 | 1,644 | 53 | 78 | |
| 66 | 1520 | | | | | | | | | | |
| 67 | | 3,024 | 310 | 121 | 646 | 212 | 426 | 1,644 | 53 | 78 | |
| 68 | 1600 | | | | | | | | | | |
| 69 | 1611 | | | | | | | | | | |
| 70 | 1612 | | | | | | | | | | |
| 71 | 1613 | 415 | | | | | | | | | |
| 72 | 1614 | | | | | | | | | | |
| 73 | 1620 | | | | | | | | | | |
| 74 | 1690 | 415 | | | | | | | | | |
| 75 | | | | | | | | | | | |
| 76 | 1700 | | | | | | | | | | |
| 77 | 1711 | 1,859 | | | | | | | | | |
| 78 | 1719 | | | | | | | | | | |
| 79 | 1720 | 570 | | | | | | | | | |
| 80 | 1730 | | | | | | | | | | |
| 81 | 1790 | | | | | | | | | | |
| 82 | 1799 | 23,278 | | | | | | | | | |
| 83 | | 2,429 | | | | | | | | | |
| 84 | | 25,707 | | | | | | | | | |
| 85 | 1800 | | | | | | | | | | |
| 86 | 1811 | 6,927 | | | | | | | | | |
| 87 | 1812 | | | | | | | | | | |
| 88 | 1813 | | | | | | | | | | |
| 89 | 1819 | | | | | | | | | | |
| 90 | 1821 | | | | | | | | | | |
| 91 | 1822 | | | | | | | | | | |
| 92 | 1823 | | | | | | | | | | |
| 93 | 1829 | | | | | | | | | | |
| 94 | 1890 | 6,927 | | | | | | | | | |
| 95 | | | | | | | | | | | |
| 96 | 1900 | | | | | | | | | | |
| 97 | 1910 | 6,230 | | | | | | | | | |
| 98 | 1920 | | | | | | | | | | |
| 99 | 1930 | | | | | | | | | | |
| 100 | 1940 | | | | | | | | | | |
| 101 | 1950 | | | | | | | | | | |
| 102 | 1960 | | | | | | | | | | |
| 103 | 1970 | 895 | | | | | | | | | |
| 104 | 1980 | | | | | | | | | | |
| 105 | 1983 | | | | | | | | | 161,228 | |

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

| | A | B | C | D | E | F | G | H | I | J | K |
|-----|--|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|--------|--------------------------|
| | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 1 | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 106 | Payment from Other Districts | 1991 | 14,551 | | | | | | | | |
| 107 | State of Vocational Projects | 1992 | | | | | | | | | |
| 108 | Other Local Fees (Describe & Itemize) | 1993 | 3,500 | | | | | | | | |
| 109 | Other Local Revenues (Describe & Itemize) | 1999 | 23,147 | | | | | | | | |
| 110 | Total Other Revenue from Local Sources | | 48,323 | | | | | | | | |
| 111 | Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799) | 1000 | 628,983 | 91,713 | 138,660 | 58,379 | 100,798 | 161,654 | 6,813 | 36,451 | 10,484 |
| 112 | Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799) | 1000 | 652,261 | | | | | | | | |
| 113 | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000) | | | | | | | | | | |
| 114 | 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 | 0 | 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 & 15) | 3001 | 1,813,943 | 5,000 | | | 42,000 | | | 68,000 | 2,000 |
| 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 | | 1,813,943 | 5,000 | 0 | 0 | 42,000 | 0 | 0 | 68,000 | 2,000 |
| 125 | RESTRICTED GRANTS-IN-AID (3100 - 3900) | | | | | | | | | | |
| 126 | SPECIAL EDUCATION | | | | | | | | | | |
| 127 | Special Education - Private Facility Tuition | 3100 | 30,029 | | | | | | | | |
| 128 | Special Education - Funding for Children Requiring Sp Ed Services | 3105 | | | | | | | | | |
| 129 | Special Education - Personnel | 3110 | | | | | | | | | |
| 130 | Special Education - Orphanage - Individual | 3120 | | | | | | | | | |
| 131 | Special Education - Orphanage - Summer/Individual | 3130 | | | | | | | | | |
| 132 | Special Education - Summer School | 3145 | | | | | | | | | |
| 133 | Special Education - Other (Describe & Itemize) | 3199 | | | | | | | | | |
| 134 | Total Special Education | | 30,029 | 0 | 0 | 0 | | | | | |
| 135 | CAREER AND TECHNICAL EDUCATION (CTE) | | | | | | | | | | |
| 136 | CTE - Technical Education - Tech Prep | 3200 | | | | | | | | | |
| 137 | CTE - Secondary Program Improvement (CTE) | 3220 | 5,097 | | | | | | | | |
| 138 | CTE - WECEP | 3225 | | | | | | | | | |
| 139 | CTE - Agriculture Education | 3235 | | | | | | | | | |
| 140 | CTE - Instructor Practicum | 3240 | | | | | | | | | |
| 141 | CTE - Student Organizations | 3270 | | | | | | | | | |
| 142 | CTE - Other (Describe & Itemize) | 3299 | | | | | | | | | |
| 143 | Total Career and Technical Education | | 5,097 | 0 | 0 | 0 | 0 | 0 | 0 | 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 | | | | | | | | |

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

| A | | B | C | D | E | F | G | H | I | J | K |
|-----------------------------------|---|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|--------|--------------------------|
| Description (Enter Whole Dollars) | | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 1 | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 148 | State Free Lunch & Breakfast | 3360 | 1,049 | | | | | | | | |
| 149 | School Breakfast Initiative | 3365 | | | | | | | | | |
| 150 | Driver Education | 3370 | 3,691 | | | | | | | | |
| 151 | Adult Ed (from ICCB) | 3410 | | | | | | | | | |
| 152 | Adult Ed - Other (Describe & Itemize) | 3499 | | | | | | | | | |
| 153 | TRANSPORTATION | | | | | | | | | | |
| 154 | Transportation - Regular and Vocational | 3500 | | | | 23,925 | | | | | |
| 155 | Transportation - Special Education | 3510 | | | | 26,950 | | | | | |
| 156 | Transportation - Other (Describe & Itemize) | 3599 | | | | | | | | | |
| 157 | Total Transportation | | | | | 50,875 | | | | | |
| 158 | Learning Improvement - Change Grants | 3610 | | | | | | | | | |
| 159 | Scientific Literacy | 3660 | | | | | | | | | |
| 160 | Truant Alternative/Optional Education | 3695 | | | | | | | | | |
| 161 | Early Childhood - Block Grant | 3705 | 112,880 | | | | | | | | |
| 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 | | | | | | | | | |
| 171 | Total Restricted Grants-In-Aid | | 152,746 | | | 50,875 | | | | 0 | 0 |
| 172 | Total Receipts from State Sources | 3000 | 1,956,689 | 5,000 | | 50,875 | 42,000 | | | 68,000 | 2,000 |
| 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 |
| 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 |
| 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 |
|-----|--|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|------|--------------------------|
| | | | | | | | | | | | |
| | Description (Enter Whole Dollars) | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 2 | | | | | | | | | | | |
| 188 | Title V - Rural Education Initiative (REI) | 4107 | 18,121 | | | | | | | | |
| 189 | Title V - Other (Describe & Itemize) | 4199 | | | | | | | | | |
| 190 | Total Title V | | 18,121 | 0 | | | | | | | |
| 191 | FOOD SERVICE | | | | | | | | | | |
| 192 | Breakfast Start-Up Expansion | 4200 | | | | | | | | | |
| 193 | National School Lunch Program | 4210 | 2,535 | | | | | | | | |
| 194 | Special Milk Program | 4215 | | | | | | | | | |
| 195 | School Breakfast Program | 4220 | 952 | | | | | | | | |
| 196 | Summer Food Service Program | 4225 | 159,131 | | | | | | | | |
| 197 | Child and Adult Care Food Program | 4226 | | | | | | | | | |
| 198 | Fresh Fruits & Vegetables | 4240 | | | | | | | | | |
| 199 | Food Service - Other (Describe & Itemize) | 4299 | | | | | | | | | |
| 200 | Total Food Service | | 162,618 | | | | | | | | |
| 201 | TITLE I | | | | | | | | | | |
| 202 | Title I - Low Income | 4300 | 105,014 | | | | | | | | |
| 203 | Title I - Low Income - Neglected, Private | 4305 | | | | | | | | | |
| 204 | Title I - Migrant Education | 4340 | | | | | | | | | |
| 205 | Title I - Other (Describe & Itemize) | 4399 | | | | | | | | | |
| 206 | Total Title I | | 105,014 | 0 | | | | | | | |
| 207 | TITLE IV | | | | | | | | | | |
| 208 | Title IV - Student Support & Academic Enrichment Grant | 4400 | 626 | | | | | | | | |
| 209 | Title IV - 21st Century Comm Learning Centers | 4421 | | | | | | | | | |
| 210 | Title IV - Other (Describe & Itemize) | 4499 | | | | | | | | | |
| 211 | Total Title IV | | 626 | 0 | | | | | | | |
| 212 | FEDERAL - SPECIAL EDUCATION | | | | | | | | | | |
| 213 | Fed - Spec Education - Preschool Flow-Through | 4600 | 1,711 | | | | | | | | |
| 214 | Fed - Spec Education - Preschool Discretionary | 4605 | | | | | | | | | |
| 215 | Fed - Spec Education - IDEA - Flow Through | 4620 | 99,284 | | | | | | | | |
| 216 | Fed - Spec Education - IDEA - Room & Board | 4625 | | | | | | | | | |
| 217 | Fed - Spec Education - IDEA - Discretionary | 4630 | | | | | | | | | |
| 218 | Fed - Spec Education - IDEA - Other (Describe & Itemize) | 4699 | | | | | | | | | |
| 219 | Total Federal - Special Education | | 100,995 | 0 | | | | | | | |
| 220 | CTE - PERKINS | | | | | | | | | | |
| 221 | CTE - Perkins - Title III E - Tech Prep | 4770 | | | | | | | | | |
| 222 | CTE - Other (Describe & Itemize) | 4799 | | | | | | | | | |
| 223 | Total CTE - Perkins | | 0 | 0 | | | | | | | |
| 224 | Federal - Adult Education | | | | | | | | | | |
| 225 | ARRA - General State Aid - Education Stabilization | 4810 | | | | | | | | | |
| 226 | ARRA - Title I - Low Income | 4850 | | | | | | | | | |
| 227 | ARRA - Title I - Neglected, Private | 4851 | | | | | | | | | |
| 228 | ARRA - Title I - Delinquent, Private | 4852 | | | | | | | | | |
| 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 II D - Technology-Formula | 4860 | | | | | | | | | |
| 234 | ARRA - Title II D - 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

| | A | B | C | D | E | F | G | H | I | J | K |
|-----|--|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|---------|--------------------------|
| | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 1 | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 240 | Qualified School Construction Bond Credits | 4857 | | | | | | | | | |
| 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 | 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 | 9,020 | | | | | | | | |
| 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 | 4,747 | | | | | | | | |
| 266 | Medicaid Matching Funds - Fee-for-Service Program | 4992 | | | | | | | | | |
| 267 | Other Restricted Revenue from Federal Sources (Describe & Itemize) | 4998 | 107,732 | 16,052 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 268 | Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State | | 508,873 | 16,052 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 269 | Total Receipts/Revenues from Federal Sources | 4000 | 508,873 | 16,052 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 270 | Total Direct Receipts/Revenues (without Student Activity Funds 1799) | | 3,104,545 | 112,765 | 138,660 | 109,254 | 142,798 | 161,654 | 6,813 | 104,451 | 12,484 |
| 271 | Total Direct Receipts/Revenues (with Student Activity Funds 1799) | | 3,127,823 | 112,765 | 138,660 | 109,254 | 142,798 | 161,654 | 6,813 | 104,451 | 12,484 |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|----|--|------------|-----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|-----------|-----------|
| | Description (Enter Whole Dollars) | Func #: | (100) | (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 | |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 | 10 - EDUCATIONAL FUND (ED) | | | | | | | | | | | |
| 4 | INSTRUCTION (ED) | 1000 | | | | | | | | | 1,121,796 | 1,122,548 |
| 5 | Regular Programs | 1100 | 795,951 | 166,943 | 39,701 | 79,331 | 39,014 | 856 | | | 0 | 0 |
| 6 | Tuition Payment to Charter Schools | 1115 | | | | | | | | | 86,442 | 86,441 |
| 7 | Pre-K Programs | 1125 | 63,492 | 16,848 | 227 | 5,875 | | | | | 236,118 | 235,369 |
| 8 | Special Education Programs (Functions 1200-1220) | 1200 | 203,841 | 31,722 | | 555 | | | | | 0 | 0 |
| 9 | Special Education Programs Pre-K | 1225 | | | | | | | | | 97,316 | 97,316 |
| 10 | Remedial and Supplemental Programs K-12 | 1250 | 65,139 | 10,138 | 12,873 | 5,166 | | | | | 0 | 0 |
| 11 | Remedial and Supplemental Programs Pre-K | 1275 | | | | | | | | | 0 | 0 |
| 12 | Adult/Continuing Education Programs | 1300 | | | | | | | | | 57,723 | 57,723 |
| 13 | CTE Programs | 1400 | 46,625 | 10,976 | | 122 | | | | | 65,763 | 65,763 |
| 14 | Interscholastic Programs | 1500 | 37,283 | 456 | 10,130 | 15,796 | | 2,098 | | | 21,409 | 21,409 |
| 15 | Summer School Programs | 1600 | 17,218 | 4,191 | | | | | | | 0 | 0 |
| 16 | Gifted Programs | 1650 | | | | | | | | | 13,451 | 13,451 |
| 17 | Driver's Education Programs | 1700 | 10,114 | 1,659 | 1,019 | 679 | | | | | 0 | 0 |
| 18 | Bilingual Programs | 1800 | | | | | | | | | 0 | 0 |
| 19 | Truant Alternative & Optional Programs | 1900 | | | | | | | | | 89,058 | 89,058 |
| 20 | Pre-K Programs - Private Tuition | 1910 | | | | | | | | | 0 | 0 |
| 21 | Regular K-12 Programs - Private Tuition | 1911 | | | | | | | | | 0 | 0 |
| 22 | Special Education Programs K-12 - Private Tuition | 1912 | | | | | | | | | 0 | 0 |
| 23 | Special Education Programs Pre-K - Tuition | 1913 | | | | | | | | | 0 | 0 |
| 24 | Remedial/Supplemental Programs K-12 - Private Tuition | 1914 | | | | | | | | | 0 | 0 |
| 25 | Remedial/Supplemental Programs Pre-K - Private Tuition | 1915 | | | | | | | | | 0 | 0 |
| 26 | Adult/Continuing Education Programs - Private Tuition | 1916 | | | | | | | | | 0 | 0 |
| 27 | CTE Programs - Private Tuition | 1917 | | | | | | | | | 0 | 0 |
| 28 | Interscholastic Programs - Private Tuition | 1918 | | | | | | | | | 0 | 0 |
| 29 | Summer School Programs - Private Tuition | 1919 | | | | | | | | | 0 | 0 |
| 30 | Gifted Programs - Private Tuition | 1920 | | | | | | | | | 0 | 0 |
| 31 | Bilingual Programs - Private Tuition | 1921 | | | | | | | | | 0 | 0 |
| 32 | Truants Alternative/Optional Ed Programs - Private Tuition | 1922 | | | | | | | | | 0 | 0 |
| 33 | Student Activity Fund Expenditures | 1999 | | | | | | | | | 26,496 | 26,496 |
| 34 | Total Instruction ¹⁰ (without Student Activity Funds) | 1000 | 1,243,663 | 242,913 | 63,950 | 107,524 | 39,014 | 92,012 | 0 | 0 | 1,789,076 | 1,789,078 |
| 35 | Total Instruction ¹⁰ (with Student Activity Funds) | 1000 | 1,243,663 | 242,913 | 63,950 | 107,524 | 39,014 | 118,508 | 0 | 0 | 1,815,572 | 1,789,078 |
| 36 | SUPPORT SERVICES (ED) | 2000 | | | | | | | | | | |
| 37 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 38 | Attendance & Social Work Services | 2110 | | | 295 | | | | | | 295 | 295 |
| 39 | Guidance Services | 2120 | 52,543 | 11,531 | | | | | | | 64,074 | 64,074 |
| 40 | Health Services | 2130 | 1,058 | | 1,075 | 43 | | | | | 2,176 | 2,176 |
| 41 | Psychological Services | 2140 | | | | | | | | | 0 | 0 |
| 42 | Speech Pathology & Audiology Services | 2150 | | | | | | | | | 0 | 0 |
| 43 | Other Support Services - Pupils (Describe & Itemize) | 2190 | | | | | | | | | 0 | 0 |
| 44 | Total Support Services - Pupils | 2100 | 53,601 | 11,531 | 1,370 | 43 | 0 | 0 | 0 | 0 | 66,545 | 66,545 |
| 45 | SUPPORT SERVICES - INSTRUCTIONAL STAFF | | | | | | | | | | | |
| 46 | Improvement of Instruction Services | 2210 | 5,500 | 1,354 | 11,717 | | | | | | 18,571 | 18,571 |
| 47 | Educational Media Services | 2220 | | | | | | | | | 0 | 0 |
| 48 | Assessment & Testing | 2230 | 1,500 | | | | | | | | 1,500 | 1,500 |
| 49 | Total Support Services - Instructional Staff | 2200 | 7,000 | 1,354 | 11,717 | 0 | 0 | 0 | 0 | 0 | 20,071 | 20,071 |
| 50 | SUPPORT SERVICES - GENERAL ADMINISTRATION | | | | | | | | | | | |
| 51 | Board of Education Services | 2310 | | | 10,288 | 6,479 | | 4,540 | | | 21,307 | 21,307 |
| 52 | Executive Administration Services | 2320 | 134,200 | 26,757 | 990 | 11 | | 893 | | | 162,851 | 162,851 |
| 53 | Special Area Administration Services | 2330 | | | | | | | | | 0 | 0 |
| 54 | Tort Immunity Services | 2361, 2365 | | | | | | | | | 0 | 0 |

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

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|--------|-------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|------------------------|------------------------------------|-------------------------------|----------------|---------|
| | Description (Enter Whole Dollars) | Funct# | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 2 | | 2300 | 134,200 | 26,757 | 11,278 | 6,490 | 0 | 5,433 | 0 | 0 | 184,158 | 184,158 |
| 55 | Total Support Services - General Administration | | | | | | | | | | | |
| 56 | SUPPORT SERVICES - SCHOOL ADMINISTRATION | | | | | | | | | | | |
| 57 | Office of the Principal Services | 2410 | 181,154 | 39,384 | 1,014 | 295 | | 299 | | | 222,146 | 222,146 |
| 58 | Other Support Services - School Admin. (Describe & Itemize) | 2490 | | | | | | | | | 0 | 0 |
| 59 | Total Support Services - School Administration | 2400 | 181,154 | 39,384 | 1,014 | 295 | 0 | 299 | 0 | 0 | 222,146 | 222,146 |
| 60 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 61 | Direction of Business Support Services | 2510 | | | | | | | | | 0 | 0 |
| 62 | Fiscal Services | 2520 | 44,720 | 6,439 | 4,012 | 782 | | | | | 55,953 | 55,953 |
| 63 | Operation & Maintenance of Plant Services | 2540 | 136,503 | 18,101 | | | | | | | 154,604 | 154,604 |
| 64 | Pupil Transportation Services | 2550 | | 157 | | | | | | | 157 | 157 |
| 65 | Food Services | 2560 | | | 135,491 | 120 | | | | | 133,611 | 133,611 |
| 66 | Internal Services | 2570 | | | | | | | | | 0 | 0 |
| 67 | Total Support Services - Business | 2500 | 181,223 | 24,697 | 137,503 | 902 | 0 | 0 | 0 | 0 | 344,325 | 344,325 |
| 68 | SUPPORT SERVICES - CENTRAL | | | | | | | | | | | |
| 69 | Direction of Central Support Services | 2610 | | | | | | | | | 0 | 0 |
| 70 | Planning, Research, Development, & Evaluation Services | 2620 | | | | | | | | | 0 | 0 |
| 71 | Information Services | 2630 | | | | | | | | | 0 | 0 |
| 72 | Staff Services | 2640 | | | | | | | | | 0 | 0 |
| 73 | Data Processing Services | 2660 | | | | | | | | | 0 | 0 |
| 74 | Total Support Services - Central | 2600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | Other Support Services (Describe & Itemize) | 2900 | | | | | | | | | 0 | 0 |
| 76 | Total Support Services | 2000 | 557,178 | 103,723 | 162,882 | 7,730 | 0 | 5,732 | 0 | 0 | 837,245 | 837,245 |
| 77 | COMMUNITY SERVICES (ED) | 3000 | | | | | | | | | 0 | 0 |
| 78 | PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED) | 4000 | | | | | | | | | 0 | 0 |
| 79 | PAYMENTS TO OTHER GOVT UNITS (IN-STATE) | | | | | | | | | | 0 | 0 |
| 80 | Payments for Regular Programs | 4110 | | | | | | | | | 0 | 0 |
| 81 | Payments for Special Education Programs | 4120 | | | | | 119,280 | | | | 119,280 | 119,280 |
| 82 | Payments for Adult/Continuing Education Programs | 4130 | | | | | | | | | 0 | 0 |
| 83 | Payments for CTE Programs | 4140 | | | | | | | | | 0 | 0 |
| 84 | Payments for Community College Programs | 4170 | | | | | | | | | 0 | 0 |
| 85 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | | | | | | | 0 | 0 |
| 86 | Total Payments to Other Govt Units (In-State) | 4100 | | 0 | | | | | | | 119,280 | 119,280 |
| 87 | Payments for Regular Programs - Tuition | 4210 | | | | | | | | | 0 | 0 |
| 88 | Payments for Special Education Programs - Tuition | 4220 | | | | | | | | | 0 | 0 |
| 89 | Payments for Adult/Continuing Education Programs - Tuition | 4230 | | | | | | | | | 0 | 0 |
| 90 | Payments for CTE Programs - Tuition | 4240 | | | | | | | | | 0 | 0 |
| 91 | Payments for Community College Programs - Tuition | 4270 | | | | | | | | | 0 | 0 |
| 92 | Payments for Other Programs - Tuition | 4280 | | | | | | | | | 0 | 0 |
| 93 | Other Payments to In-State Govt. Units | 4290 | | | | | | | | | 0 | 0 |
| 94 | Total Payments to Other Govt Units - Tuition (In State) | 4200 | | | | | | 37,515 | | | 37,515 | 37,515 |
| 95 | Payments for Regular Programs - Transfers | 4310 | | | | | | | | | 0 | 0 |
| 96 | Payments for Special Education Programs - Transfers | 4320 | | | | | | | | | 0 | 0 |
| 97 | Payments for Adult/Continuing Ed Programs-Transfers | 4330 | | | | | | | | | 0 | 0 |
| 98 | Payments for CTE Programs - Transfers | 4340 | | | | | | | | | 0 | 0 |
| 99 | Payments for Community College Program - Transfers | 4370 | | | | | | | | | 0 | 0 |
| 100 | Payments for Other Programs - Transfers | 4380 | | | | | | | | | 0 | 0 |
| 101 | Other Payments to In-State Govt. Units - Transfers | 4390 | | | | | | | | | 0 | 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 | 0 |
| 104 | Total Payments to Other Govt Units | 4000 | | 0 | | | | 156,795 | | | 156,795 | 156,795 |
| 105 | DEBT SERVICES (ED) | 5000 | | | | | | | | | 0 | 0 |

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

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|---------|-----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|-----------|-----------|
| | Description (Enter Whole Dollars) | Funct # | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| 2 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 106 | Tax Anticipation Warrants | 5110 | | | | | | | | | | 0 |
| 107 | Tax Anticipation Notes | 5120 | | | | | | | | | | 0 |
| 108 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | | | | | 0 |
| 109 | State Aid Anticipation Certificates | 5140 | | | | | | | | | | 0 |
| 110 | Other Interest on Short-Term Debt | 5150 | | | | | | | | | | 0 |
| 111 | Total Interest on Short-Term Debt | 5100 | | | | | | 0 | | | | 0 |
| 112 | Debt Services - Interest on Long-Term Debt | 5200 | | | | | | | | | | 0 |
| 113 | Total Debt Services | 5000 | | | | | | 0 | | | | 0 |
| 114 | PROVISIONS FOR CONTINGENCIES (ED) | 6000 | | | | | | | | | | |
| 115 | Total Direct Disbursements/Expenditures (without Student Activity Funds | | 1,800,841 | 346,636 | 226,832 | 115,254 | 39,014 | 254,539 | 0 | 0 | 2,783,116 | 2,783,118 |
| 116 | 1999) | | | | | | | | | | | |
| 117 | Total Direct Disbursements/Expenditures (with Student Activity Funds 1999) | | 1,800,841 | 346,636 | 226,832 | 115,254 | 39,014 | 281,035 | 0 | 0 | 2,809,612 | 2,783,118 |
| 118 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999) | | | | | | | | | | | |
| 119 | Student Activity Funds 1999) | | | | | | | | | | | |
| 120 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999) | | | | | | | | | | 321,429 | |
| 121 | Total | | | | | | | | | | 318,211 | |
| 122 | 20 - OPERATIONS & MAINTENANCE FUND (O&M) | | | | | | | | | | | |
| 123 | SUPPORT SERVICES (O&M) | 2000 | | | | | | | | | | |
| 124 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 125 | Other Support Services - Pupils (Func. 2190 Describe & Itemize) | 2100 | | | | | | | | | | 0 |
| 126 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 127 | Direction of Business Support Services | 2510 | | | | | | | | | | 0 |
| 128 | Facilities Acquisition & Construction Services | 2530 | | | | | | | | | | 0 |
| 129 | Operation & Maintenance of Plant Services | 2540 | | | 27,081 | 74,831 | 2,397 | | | | 104,309 | 104,309 |
| 130 | Pupil Transportation Services | 2550 | | | | | | | | | | 0 |
| 131 | Food Services | 2560 | | | | | | | | | | 0 |
| 132 | Total Support Services - Business | 2900 | 0 | 0 | 27,081 | 74,831 | 2,397 | 0 | 0 | 0 | 104,309 | 104,309 |
| 133 | Other Support Services (Describe & Itemize) | 2000 | 0 | 0 | 27,081 | 74,831 | 2,397 | 0 | 0 | 0 | 104,309 | 104,309 |
| 134 | COMMUNITY SERVICES (O&M) | 3000 | | | | | | | | | | |
| 135 | PAYMENTS TO OTHER DIST & GOVT UNITS (O&M) | 4000 | | | | | | | | | | |
| 136 | Payments for Regular Programs | 4110 | | | | | | | | | | 0 |
| 137 | Payments for Special Education Programs | 4120 | | | | | | | | | | 0 |
| 138 | Payments for CTE Programs | 4140 | | | | | | | | | | 0 |
| 139 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | 0 | | | 0 | | | | 0 |
| 140 | Total Payments to Other Govt. Units (In-State) | 4100 | | | 0 | | | 0 | | | | 0 |
| 141 | Payments to Other Govt. Units (Out of State) | 4400 | | | | | | | | | | 0 |
| 142 | Total Payments to Other Govt Units | 4000 | | | 0 | | | 0 | | | | 0 |
| 143 | DEBT SERVICES (O&M) | 5000 | | | | | | | | | | |
| 144 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 145 | Tax Anticipation Warrants | 5110 | | | | | | | | | | 0 |
| 146 | Tax Anticipation Notes | 5120 | | | | | | | | | | 0 |
| 147 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | | | | | 0 |
| 148 | State Aid Anticipation Certificates | 5140 | | | | | | | | | | 0 |
| 149 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | | | | | 0 |
| 150 | Total Debt Service - Interest on Short-Term Debt | 5100 | | | | | | 0 | | | | 0 |
| 151 | | | | | | | | | | | | 0 |

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

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|---------|----------------|-------------------------|--------------------------|----------------------------|----------------------|---------------------|---------------------------------|----------------------------|-------------|---------|
| | Description (Enter Whole Dollars) | Funct # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 152 | DEBT SERVICE - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | | | | | 0 |
| 153 | Total Debt Services | 5000 | | | | | | | | | | 0 |
| 154 | PROVISIONS FOR CONTINGENCIES (O&M) | 6000 | | | | | | | | | | 0 |
| 155 | Total Direct Disbursements/Expenditures | | 0 | 0 | 27,081 | 74,831 | 2,397 | 0 | 0 | 0 | 104,309 | 104,309 |
| 156 | Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures | | | | | | | | | | 8,456 | |
| 157 | | | | | | | | | | | | |
| 158 | 30 - DEBT SERVICES (DS) | | | | | | | | | | | |
| 159 | PAYMENTS TO OTHER DIST & GOVT UNITS (DS) | 4000 | | | | | | | | | | |
| 160 | PAYMENTS TO OTHER DIST & GOVT UNITS (In-State) | | | | | | | | | | | |
| 161 | Payments for Regular Programs | 4110 | | | | | | | | | | 0 |
| 162 | Payments for Special Education Programs | 4120 | | | | | | | | | | 0 |
| 163 | Other Payments to In-State Govt Units (Describe & Itemize) | 4190 | | | | | | | | | | 0 |
| 164 | Total Payments to Other Districts & Govt Units (In-State) | 4000 | | | | | | | | | | 0 |
| 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 |
| 173 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | 23,660 | | | 23,660 | 23,660 |
| | DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹ | 5300 | | | | | | | | | | |
| 174 | | 5400 | | | | | | 120,000 | | | 120,000 | 120,000 |
| 175 | DEBT SERVICES - OTHER (Describe & Itemize) | 5000 | | | 0 | | | 500 | | | 500 | 500 |
| 176 | Total Debt Services | 6000 | | | | | | 144,160 | | | 144,160 | 144,160 |
| 177 | PROVISION FOR CONTINGENCIES (DS) | | | | | | | | | | | |
| 178 | Total Disbursements/ Expenditures | | | | | | | 144,160 | | | 144,160 | 144,160 |
| 179 | Excess (Deficiency) of Receipts/Revenues/Over Disbursements/Expenditures | | | | | | | | | | (5,500) | |
| 180 | | | | | | | | | | | | |
| 181 | 40 - TRANSPORTATION FUND (TR) | | | | | | | | | | | |
| 182 | SUPPORT SERVICES (TR) | | | | | | | | | | | |
| 183 | SUPPORT SERVICES - PUPILS | 2100 | | | | | | | | | | 0 |
| 184 | Other Support Services - Pupils (Funct. 2190 Describe & Itemize) | | | | | | | | | | | |
| 185 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 186 | Pupil Transportation Services | 2550 | 61,202 | | 10,868 | 14,458 | | 1,847 | | | 88,464 | 88,464 |
| 187 | Other Support Services (Describe & Itemize) | 2900 | | | | | | | | | | 0 |
| 188 | Total Support Services | 2000 | 61,202 | 89 | 10,868 | 14,458 | 0 | 1,847 | | | 88,464 | 88,464 |
| 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 |
| 199 | PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE) | 4400 | | | | | | | | | | 0 |
| 200 | Total Payments to Other Govt Units | 4000 | | | 0 | | | | | | 0 | 0 |

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

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|--------|----------|---------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|--------|--------|
| | Description (Enter Whole Dollars) | Funct# | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | Budget |
| | | | Salaries | - Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 201 | DEBT SERVICES (TR) | 5000 | | | | | | | | | | |
| 202 | DEBT SERVICE - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 203 | Tax Anticipation Warrants | 5110 | | | | | | | | | | 0 |
| 204 | Tax Anticipation Notes | 5120 | | | | | | | | | | 0 |
| 205 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | | | | | 0 |
| 206 | State Aid Anticipation Certificates | 5140 | | | | | | | | | | 0 |
| 207 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | | | | | 0 |
| 208 | Total Debt Services - Interest On Short-Term Debt | 5100 | | | | | | | | | | 0 |
| 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 |
| 213 | PROVISION FOR CONTINGENCIES (TR) | 6000 | | | | | | | | | | 0 |
| 214 | Total Disbursements/Expenditures | | 61,202 | 89 | 10,868 | 14,458 | 0 | 1,847 | 0 | 0 | 88,464 | 88,464 |
| 215 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 20,790 | 20,790 |
| 216 | | | | | | | | | | | | |
| 217 | | | | | | | | | | | | |
| 218 | 50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS) | 1000 | | | | | | | | | | |
| 219 | INSTRUCTION (MR/SS) | 1100 | | | | | | | | | | |
| 220 | Regular Programs | 1125 | | 21,379 | | | | | | | | 21,379 |
| 221 | Pre-K Programs | 1200 | | 4,657 | | | | | | | | 4,657 |
| 222 | Special Education Programs (Functions 1200-1220) | 1225 | | 16,158 | | | | | | | | 16,158 |
| 223 | Special Education Programs - Pre-K | 1250 | | | | | | | | | | 0 |
| 224 | Remedial and Supplemental Programs - K-12 | 1275 | | 4,481 | | | | | | | | 4,481 |
| 225 | Remedial and Supplemental Programs - Pre-K | 1300 | | | | | | | | | | 0 |
| 226 | Adult/Continuing Education Programs | 1400 | | 667 | | | | | | | | 667 |
| 227 | CTE Programs | 1500 | | 2,633 | | | | | | | | 2,633 |
| 228 | Interscholastic Programs | 1600 | | 250 | | | | | | | | 250 |
| 229 | Summer School Programs | 1650 | | | | | | | | | | 0 |
| 230 | Gifted Programs | 1700 | | 142 | | | | | | | | 142 |
| 231 | Driver's Education Programs | 1800 | | | | | | | | | | 0 |
| 232 | Bilingual Programs | 1900 | | | | | | | | | | 0 |
| 233 | Truants' Alternative & Optional Programs | 1000 | | 50,367 | | | | | | | | 50,367 |
| 234 | Total Instruction | 2000 | | | | | | | | | | 0 |
| 235 | SUPPORT SERVICES (MR/SS) | 2110 | | | | | | | | | | |
| 236 | SUPPORT SERVICES - PUPILS | 2120 | | | | | | | | | | |
| 237 | Attendance and Social Work Services | 2130 | | 688 | | | | | | | | 688 |
| 238 | Guidance Services | 2140 | | 81 | | | | | | | | 81 |
| 239 | Health Services | 2150 | | | | | | | | | | 0 |
| 240 | Psychological Services | 2190 | | | | | | | | | | 0 |
| 241 | Speech Pathology & Audiology Services | 2100 | | | | | | | | | | 0 |
| 242 | Other Support Services - Pupils (Describe & Itemize) | 2110 | | 769 | | | | | | | | 769 |
| 243 | Total Support Services - Pupils | 2210 | | | | | | | | | | 80 |
| 244 | SUPPORT SERVICES - INSTRUCTIONAL STAFF | 2220 | | | | | | | | | | 0 |
| 245 | Improvement of Instruction Services | 2230 | | | | | | | | | | 0 |
| 246 | Educational Media Services | 2240 | | | | | | | | | | 22 |
| 247 | Assessment & Testing | 2250 | | | | | | | | | | 102 |
| 248 | Total Support Services - Instructional Staff | 2310 | | | | | | | | | | 0 |
| 249 | SUPPORT SERVICES - GENERAL ADMINISTRATION | 2320 | | | | | | | | | | 7,104 |
| 250 | Board of Education Services | | | | | | | | | | | 0 |
| | Executive Administration Services | | | | | | | | | | | 7,104 |

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

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|---------|-------------------|-------------------------------|--------------------------------|----------------------------------|-------------------------|------------------------|---------------------------------------|----------------------------------|----------------|---------|
| | Description (Enter Whole Dollars) | Funct # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 251 | Special Area Administration Services | 2330 | | | | | | | | | | |
| 252 | Claims Paid from Self Insurance Fund | 2365 | | | | | | | | | | |
| 253 | Risk Management and Claims Services Payments | 2365 | | | | | | | | | | |
| 254 | Total Support Services - General Administration | 2300 | 7,104 | | | | | | | | 7,104 | 7,104 |
| 255 | SUPPORT SERVICES - SCHOOL ADMINISTRATION | | | | | | | | | | | |
| 256 | Office of the Principal Services | 2410 | | 10,599 | | | | | | | 10,599 | 10,599 |
| 257 | Other Support Services - School Administration (Describe & Itemize) | 2490 | | | | | | | | | | |
| 258 | Total Support Services - School Administration | 2400 | | 10,599 | | | | | | | 10,599 | 10,599 |
| 259 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 260 | Direction of Business Support Services | 2510 | | | | | | | | | | |
| 261 | Fiscal Services | 2520 | | 8,074 | | | | | | | 8,074 | 8,074 |
| 262 | Facilities Acquisition & Construction Services | 2530 | | | | | | | | | | |
| 263 | Operation & Maintenance of Plant Services | 2540 | | 23,941 | | | | | | | 23,941 | 23,940 |
| 264 | Pupil Transportation Services | 2550 | | 10,085 | | | | | | | 10,085 | 10,085 |
| 265 | Food Services | 2560 | | | | | | | | | | |
| 266 | Internal Services | 2570 | | | | | | | | | | |
| 267 | Total Support Services - Business | 2500 | | 42,100 | | | | | | | 42,100 | 42,099 |
| 268 | SUPPORT SERVICES - CENTRAL | | | | | | | | | | | |
| 269 | Direction of Central Support Services | 2610 | | | | | | | | | | |
| 270 | Planning, Research, Development, & Evaluation Services | 2620 | | | | | | | | | | |
| 271 | Information Services | 2630 | | | | | | | | | | |
| 272 | Staff Services | 2640 | | | | | | | | | | |
| 273 | Data Processing Services | 2660 | | | | | | | | | | |
| 274 | Total Support Services - Central | 2600 | | 0 | | | | | | | 0 | 0 |
| 275 | Other Support Services (Describe & Itemize) | 2900 | | | | | | | | | | |
| 276 | Total Support Services | 2000 | | 60,674 | | | | | | | 60,674 | 60,673 |
| 277 | COMMUNITY SERVICES (MR/SS) | 3000 | | | | | | | | | | |
| 278 | PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS) | 4000 | | | | | | | | | | |
| 279 | Payments for Regular Programs | 4110 | | | | | | | | | | |
| 280 | Payments for Special Education Programs | 4120 | | | | | | | | | | |
| 281 | Payments for CTE Programs | 4140 | | | | | | | | | | |
| 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 | | | | | | | | | | |
| 286 | Tax Anticipation Notes | 5120 | | | | | | | | | | |
| 287 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | | | | | |
| 288 | State Aid Anticipation Certificates | 5140 | | | | | | | | | | |
| 289 | Other (Describe & Itemize) | 5150 | | | | | | | | | | |
| 290 | Total Debt Services - Interest | 5000 | | | | | | | | | | 0 |
| 291 | PROVISION FOR CONTINGENCIES (MR/SS) | 6000 | | | | | | | | | | |
| 292 | Total Disbursements/Expenditures | | | 111,041 | | | | 0 | | | 111,041 | 111,042 |
| 293 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 31,757 | |
| 294 | | | | | | | | | | | | |
| 295 | 60 - CAPITAL PROJECTS (CP) | | | | | | | | | | | |
| 296 | SUPPORT SERVICES (CP) | 2000 | | | | | | | | | | |
| 297 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 298 | Facilities Acquisition and Construction Services | 2930 | | | 17,147 | 2,428 | 102,941 | | | | 122,516 | 122,515 |
| 299 | Other Support Services (Describe & Itemize) | 2900 | | | | | | | | | | |
| 300 | Total Support Services | 2000 | 0 | 0 | 17,147 | 2,428 | 102,941 | 0 | 0 | 0 | 122,516 | 122,515 |

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

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|---------|-------------------|-------------------------------|--------------------------------|----------------------------------|-------------------------|------------------------|---------------------------------------|----------------------------------|----------------|---------|
| | Description (Enter Whole Dollars) | Funct # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 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 |
| 308 | PROVISION FOR CONTINGENCIES (S&C/CI) | 6000 | | | | | | | | | | |
| 309 | Total Disbursements/ Expenditures | | 0 | 0 | 17,147 | 2,428 | 102,941 | 0 | 0 | 0 | 122,516 | 122,515 |
| 310 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 39,198 | |
| 311 | | | | | | | | | | | | |
| 312 | | | | | | | | | | | | |
| 313 | | | | | | | | | | | | |
| 314 | 70 - WORKING CASH (WC) | | | | | | | | | | | |
| 315 | 80 - TORT FUND (TF) | | | | | | | | | | | |
| 316 | INSTRUCTION (TF) | 1000 | | | | | | | | | | |
| 317 | Regular Programs | 1100 | | | | | | | | | | 0 |
| 318 | Tuition Payment to Charter Schools | 1115 | | | | | | | | | | 0 |
| 319 | Pre-K Programs | 1125 | | | | | | | | | | 0 |
| 320 | Special Education Programs (Functions 1200 - 1220) | 1200 | | | | | | | | | | 0 |
| 321 | Special Education Programs Pre-K | 1225 | | | | | | | | | | 0 |
| 322 | Remedial and Supplemental Programs K-12 | 1250 | | | | | | | | | | 0 |
| 323 | Remedial and Supplemental Programs Pre-K | 1275 | | | | | | | | | | 0 |
| 324 | Adult/Continuing Education Programs | 1300 | | | | | | | | | | 0 |
| 325 | CTE Programs | 1400 | | | | | | | | | | 0 |
| 326 | Interscholastic Programs | 1500 | | | | | | | | | | 0 |
| 327 | Summer School Programs | 1600 | | | | | | | | | | 0 |
| 328 | Gifted Programs | 1650 | | | | | | | | | | 0 |
| 329 | Driver's Education Programs | 1700 | | | | | | | | | | 0 |
| 330 | Bilingual Programs | 1800 | | | | | | | | | | 0 |
| 331 | Truant Alternative & Optional Programs | 1900 | | | | | | | | | | 0 |
| 332 | Pre-K Programs - Private Tuition | 1910 | | | | | | | | | | 0 |
| 333 | Regular K-12 Programs Private Tuition | 1911 | | | | | | | | | | 0 |
| 334 | Special Education Programs K-12 Private Tuition | 1912 | | | | | | | | | | 0 |
| 335 | Special Education Programs Pre-K Tuition | 1913 | | | | | | | | | | 0 |
| 336 | Remedial/Supplemental Programs K-12 Private Tuition | 1914 | | | | | | | | | | 0 |
| 337 | Remedial/Supplemental Programs Pre-K Private Tuition | 1915 | | | | | | | | | | 0 |
| 338 | Adult/Continuing Education Programs Private Tuition | 1916 | | | | | | | | | | 0 |
| 339 | CTE Programs Private Tuition | 1917 | | | | | | | | | | 0 |
| 340 | Interscholastic Programs Private Tuition | 1918 | | | | | | | | | | 0 |
| 341 | Summer School Programs Private Tuition | 1919 | | | | | | | | | | 0 |
| 342 | Gifted Programs Private Tuition | 1920 | | | | | | | | | | 0 |
| 343 | Bilingual Programs Private Tuition | 1921 | | | | | | | | | | 0 |
| 344 | Truants Alternative/Opt Ed Programs Private Tuition | 1922 | | | | | | | | | | 0 |
| 345 | Total Instruction ¹⁴ | 1000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 346 | SUPPORT SERVICES (TF) | 2000 | | | | | | | | | | |
| 347 | Support Services - Pupil | 2100 | | | | | | | | | | 0 |
| 348 | Attendance & Social Work Services | 2110 | | | | | | | | | | 0 |
| 349 | Guidance Services | 2120 | | | | | | | | | | 0 |
| 350 | Health Services | 2130 | | | | | | | | | | 0 |
| 351 | Psychological Services | 2140 | | | | | | | | | | 0 |

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

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|---------|----------------|-------------------------|--------------------------|----------------------------|----------------------|---------------------|---------------------------------|----------------------------|-------------|---------|
| | Description (Enter Whole Dollars) | Funct # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 351 | Speech Pathology & Audiology Services | 2150 | | | | | | | | | | |
| 352 | Other Support Services - Pupils (Describe & Itemize) | 2190 | | | | | | | | | | |
| 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 | | | | | | | | | | |
| 356 | Educational Media Services | 2220 | | | | | | | | | | |
| 357 | Assessment & Testing | 2230 | | | | | | | | | | |
| 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 | | | | | | | | | | |
| 361 | Executive Administration Services | 2320 | | | | | | | | | | |
| 362 | Special Area Administration Services | 2330 | | | | | | | | | | |
| 363 | Claims Paid from Self Insurance Fund | 2361 | | | | | | | | | | |
| 364 | Risk Management and Claims Services Payments | 2365 | | | 100,462 | | | | | | 100,462 | 100,462 |
| 365 | Total Support Services - General Administration | 2300 | 0 | 0 | 100,462 | 0 | 0 | 0 | 0 | 0 | 100,462 | 100,462 |
| 366 | Support Services - School Administration | 2400 | | | | | | | | | | |
| 367 | Office of the Principal Services | 2410 | | | | | | | | | | |
| 368 | Other Support Services - School Administration (Describe & Itemize) | 2490 | | | | | | | | | | |
| 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 | | | | | | | | | | |
| 372 | Fiscal Services | 2520 | | | | | | | | | | |
| 373 | Operation & Maintenance of Plant Services | 2540 | | | | | | | | | | |
| 374 | Pupil Transportation Services | 2550 | | | | | | | | | | |
| 375 | Food Services | 2560 | | | | | | | | | | |
| 376 | Internal Services | 2570 | | | | | | | | | | |
| 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 | | | | | | | | | | |
| 380 | Planning, Research, Development & Evaluation Services | 2620 | | | | | | | | | | |
| 381 | Information Services | 2630 | | | | | | | | | | |
| 382 | Staff Services | 2640 | | | | | | | | | | |
| 383 | Data Processing Services | 2660 | | | | | | | | | | |
| 384 | Total Support Services - Central | 2600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 385 | Other Support Services (Describe & Itemize) | 2900 | | | | | | | | | | |
| 386 | Total Support Services | 2000 | 0 | 0 | 100,462 | 0 | 0 | 0 | 0 | 0 | 100,462 | 100,462 |
| 387 | COMMUNITY SERVICES (TF) | 3000 | | | | | | | | | | |
| 388 | PAYMENTS TO OTHER DIST & GOVT UNITS (TF) | 4000 | | | | | | | | | | |
| 389 | Payments to Other Dist & Govt Units (In-State) | 4110 | | | | | | | | | | |
| 390 | Payments for Regular Programs | 4110 | | | | | | | | | | |
| 391 | Payments for Special Education Programs | 4120 | | | | | | | | | | |
| 392 | Payments for Adult/Continuing Education Programs | 4130 | | | | | | | | | | |
| 393 | Payments for CTE Programs | 4140 | | | | | | | | | | |
| 394 | Payments for Community College Programs | 4170 | | | | | | | | | | |
| 395 | Other Payments to In-State Govt Units (Describe & Itemize) | 4190 | | | | | | | | | | |
| 396 | Total Payments to Other Dist & Govt Units (In-State) | 4100 | | | | | | | | | | |
| 397 | Payments for Regular Programs - Tuition | 4210 | | | | | | | | | | |
| 398 | Payments for Special Education Programs - Tuition | 4220 | | | | | | | | | | |
| 399 | Payments for Adult/Continuing Education Programs - Tuition | 4230 | | | | | | | | | | |
| 400 | Payments for CTE Programs - Tuition | 4240 | | | | | | | | | | |
| 401 | Payments for Community College Programs - Tuition | 4270 | | | | | | | | | | |
| 402 | Payments for Other Programs - Tuition | 4280 | | | | | | | | | | |
| 403 | Other Payments to In-State Govt Units (Describe & Itemize) | 4290 | | | | | | | | | | |
| 404 | Total Payments to Other Dist & Govt Units - Tuition (In State) | 4200 | | | | | | | | | | |

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

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|---------|-------------------|-------------------------------|--------------------------------|----------------------------------|-------------------------|------------------------|---------------------------------------|----------------------------------|----------------|---------|
| | Description (Enter Whole Dollars) | Funct # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 405 | Payments for Regular Programs - Transfers | 4310 | | | | | | | | | 0 | 0 |
| 406 | Payments for Special Education Programs - Transfers | 4320 | | | | | | | | | 0 | 0 |
| 407 | Payments for Adult/Continuing Ed Programs - Transfers | 4330 | | | | | | | | | 0 | 0 |
| 408 | Payments for CTE Programs - Transfers | 4340 | | | | | | | | | 0 | 0 |
| 409 | Payments for Community College Program - Transfers | 4370 | | | | | | | | | 0 | 0 |
| 410 | Payments for Other Programs - Transfers | 4380 | | | | | | | | | 0 | 0 |
| 411 | Other Payments to In-State Govt Units - Transfers (Describe & Itemize) | 4390 | | | | | | | | | 0 | 0 |
| 412 | Total Payments to Other Dist & Govt Units-Transfers (In State) | 4300 | | | | | | | | | 0 | 0 |
| 413 | Payments to Other Dist & Govt Units (Out of State) | 4400 | | | | | | | | | 0 | 0 |
| 414 | Total Payments to Other Dist & Govt Units | 4000 | | | | | | | | | 0 | 0 |
| 415 | DEBT SERVICES (TF) | 5000 | | | | | | | | | | |
| 416 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 417 | Tax Anticipation Warrants | 5110 | | | | | | | | | 0 | 0 |
| 418 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | | | | 0 | 0 |
| 419 | Other Interest on Short-Term Debt | 5150 | | | | | | | | | 0 | 0 |
| 420 | Total Debt Services - Interest on Short-Term Debt | 5000 | | | | | | | | | 0 | 0 |
| 421 | PROVISIONS FOR CONTINGENCIES (TF) | 6000 | | | | | | | | | | |
| 422 | Total Disbursements/Expenditures | | 0 | 0 | 100,462 | 0 | 0 | 0 | 0 | 0 | 100,462 | 100,462 |
| 423 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 3,989 | |
| 424 | | | | | | | | | | | | |
| 425 | 90 - FIRE PREVENTION & SAFETY FUND (FP&S) | 2000 | | | | | | | | | | |
| 426 | SUPPORT SERVICES (FP&S) | | | | | | | | | | | |
| 427 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 428 | Facilities Acquisition & Construction Services | 2530 | | | | | | | | | 0 | 0 |
| 429 | Operation & Maintenance of Plant Services | 2540 | | | | 1,214 | | | | | 11,562 | 11,562 |
| 430 | Total Support Services - Business | 2500 | 0 | 0 | 10,348 | 1,214 | 0 | 0 | 0 | 0 | 11,562 | 11,562 |
| 431 | Other Support Services (Describe & Itemize) | 2900 | | | | | | | | | 0 | 0 |
| 432 | Total Support Services | 2000 | 0 | 0 | 10,348 | 1,214 | 0 | 0 | 0 | 0 | 11,562 | 11,562 |
| 433 | PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S) | 4000 | | | | | | | | | | |
| 434 | Payments to Regular Programs | 4110 | | | | | | | | | 0 | 0 |
| 435 | Payments to Special Education Programs | 4120 | | | | | | | | | 0 | 0 |
| 436 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | | | | | | | 0 | 0 |
| 437 | Total Payments to Other Govt Units | 4000 | | | | | | | | | 0 | 0 |
| 438 | DEBT SERVICES (FP&S) | 5000 | | | | | | | | | | |
| 439 | DEBT SERVICES-INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 440 | Tax Anticipation Warrants | 5110 | | | | | | | | | 0 | 0 |
| 441 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | | | | 0 | 0 |
| 442 | Total Debt Service - Interest on Short-Term Debt | 5100 | | | | | | | | | 0 | 0 |
| 443 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | | | | 0 | 0 |
| 444 | Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) | 5300 | | | | | | | | | 0 | 0 |
| 445 | Total Debt Service | 5000 | | | | | | | | | 0 | 0 |
| 446 | PROVISION FOR CONTINGENCIES (FP&S) | 6000 | | | | | | | | | | |
| 447 | Total Disbursements/Expenditures | | 0 | 0 | 10,348 | 1,214 | 0 | 0 | 0 | 0 | 11,562 | 11,562 |
| 448 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 922 | |

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

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

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

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

Fund Financial Statements

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

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

Governmental Fund Types

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

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

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

General Fixed Assets and General Long-Term Debt Account Groups

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

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

Measurement Focus and Basis of Accounting

Measurement Focus

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

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

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

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

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

Budgets and Budgetary Accounting

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

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

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

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

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

General Fixed Assets

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

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

Inventories

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

Use of Estimates

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

Cash and Cash Equivalents

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

Investments

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

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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

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

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

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2021

NOTE 3 – FUND BALANCE REPORTING

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

Nonspendable Fund Balance

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

Restricted Fund Balance

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

Special Education Levy

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

Leasing Levy

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

School Facility Occupation Tax

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

State Grants

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

Federal Grants

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

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2021

NOTE 3 – FUND BALANCE REPORTING (Continued)

Student Activity Funds

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

Social Security Levy

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

Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority (the School Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

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

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

Assigned Fund Balance

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

Unassigned Fund Balance

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

Regulatory – Fund Balance Definitions

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

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2021

NOTE 3 – FUND BALANCE REPORTING (Continued)

Reconciliation of Fund Balance Reporting

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

| Fund | Generally Accepted Accounting Principles | | | | | Regulatory Basis | |
|--|--|------------|------------|----------|--------------|-------------------------------|---------------------------------|
| | Non-spendable | Restricted | Committed | Assigned | Unassigned | Financial Statements Reserved | Financial Statements Unreserved |
| Educational | \$ - | \$ - | \$ 139,492 | \$ - | \$ 1,552,061 | \$ - | \$ 1,691,553 |
| Operations and Maintenance | - | - | - | - | 127,174 | - | 127,174 |
| Debt Services | - | 47,062 | - | - | - | - | 47,062 |
| Transportation | - | 294,040 | - | - | - | - | 294,040 |
| Municipal Retirement/ Social Security | - | 122,926 | - | - | - | - | 122,926 |
| Capital Projects | - | 261,278 | - | - | - | 209,501 | 51,777 |
| Working Cash | - | - | - | - | 361,839 | - | 361,839 |
| Tort | - | 27,399 | - | - | - | - | 27,399 |
| Fire Prevention and Safety | - | 36,912 | - | - | - | - | 36,912 |

Expenditures of Fund Balance

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

NOTE 4 - DEPOSITS AND INVESTMENTS

Permitted Investments

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

Policies

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

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

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

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2021

NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)

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

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

Deposits

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

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

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

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

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

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

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2021

NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)

Investments

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

NOTE 5 - CHANGES IN GENERAL FIXED ASSETS

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

NOTE 6 - COMMON BANK ACCOUNTS

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

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

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2021

NOTE 7 - PROPERTY TAXES

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

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

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

NOTE 8 - RETIREMENT PLANS

Teachers' Retirement System of the State of Illinois

General information about the pension plan

Plan description

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

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

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2021

NOTE 8 - RETIREMENT PLANS (Continued)

Benefits provided

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

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

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

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

Contributions

The state of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90.00 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2020, was 9.00 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On behalf contributions to TRS. The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2021, state of Illinois contributions recognized by the employer were based on the state's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$1,201,819 in pension contributions from the state of Illinois.

2.2 formula contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Required contributions for the year ended June 30, 2021, were \$8,291. The District paid \$6,679 towards this obligation during the current fiscal year, resulting in an underpayment of \$1,612.

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2021

NOTE 8 - RETIREMENT PLANS (Continued)

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

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

For the year ended June 30, 2021, the employer pension contribution was 10.41 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2021, salaries totaling \$78,892 were paid from federal and special trust funds that required employer contributions of \$8,213. The District paid \$6,981 towards this obligation during the current fiscal year, resulting in an underpayment of \$1,232.

Employer retirement cost contributions. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members granted salary increases over 6.00 percent if those salaries are used to calculate a retiree's final average salary. Additionally, beginning with the year ended June 30, 2020, employers will make a similar contribution for salary increases over 3.00 percent if members are not exempted by current collective bargaining agreements or contracts.

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

Pension expense

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

Illinois Municipal Retirement Fund

General information about the pension plan

Plan description

The employer's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The employer plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multiple-employer public pension fund. A summary of IMRF's pension benefits is provided in the "benefits provided" section below. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available comprehensive annual financial report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information (RSI). The report is available for download at www.imrf.org.

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2021

NOTE 8 - RETIREMENT PLANS (Continued)

Benefits provided

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

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

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

Employees covered by benefit terms

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

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

Contributions

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

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2021

NOTE 8 - RETIREMENT PLANS (Continued)

TRS and IMRF Aggregate Info

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

Social Security

Employees not qualifying for coverage under the Illinois Teachers' Retirement System or the Illinois Municipal Retirement Fund are considered "non-participating employees." These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid \$33,140, the total required employer contribution for the current fiscal year.

NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS

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

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

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

On behalf contributions to the THIS Fund. The State of Illinois makes employer retiree health insurance contributions on behalf of the employer. State contributions are intended to match contributions to the THIS Fund from active members which were 1.24 percent of pay during the fiscal year ended June 30, 2021. State of Illinois contributions were \$17,727, and the employer recognized revenue and expenditures of this amount during the year.

Employer contributions to the THIS Fund. The employer also makes contributions to the THIS Fund. The employer THIS Fund contribution was .92 percent during the fiscal year ended June 30, 2021. For the fiscal year ended June 30, 2021, the employer paid \$13,152 to the THIS Fund, which was 100 percent of the required contribution.

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

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2021

NOTE 10 - CHANGES IN GENERAL LONG-TERM DEBT

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

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

| | Balance July 1, 2020 | Increase | Decrease | Balance June 30, 2021 |
|--|-------------------------|-------------|---------------------|--------------------------|
| General Obligation Refunding School Bonds (2020A) | \$ 865,000 | \$ - | \$ (80,000) | \$ 785,000 |
| General Obligation Refunding School Bonds (2020B) | 265,000 | - | (40,000) | 225,000 |
| Totals | <u>\$ 1,130,000</u> | <u>\$ -</u> | <u>\$ (120,000)</u> | <u>\$ 1,010,000</u> |

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

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

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2021

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

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

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

NOTE 11 - INTERFUND BALANCES AND TRANSFERS

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

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

NOTE 12 - SHORT-TERM DEBT

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

NOTE 13 - LEGAL DEBT LIMIT

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

NOTE 14 - JOINT AGREEMENT ASSESSMENTS

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

NOTE 15 - RISK MANAGEMENT

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

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

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2021

NOTE 16 – SELF-INSURANCE PLAN

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

NOTE 17 - CONTINGENCIES AND COMMITMENTS

Grant Programs

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

Litigation

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

Contracts

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

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

Coronavirus Disease 2019 (COVID-19)

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

NOTE 18 - EVALUATION OF SUBSEQUENT EVENTS

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

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14

SUPPLEMENTARY SCHEDULES

FISCAL YEAR ENDED JUNE 30, 2021

| | A | B | C | D | E | F |
|----|--|-------------------------------------|---|--|--|----------------|
| | SCHEDULE OF AD VALOREM TAX RECEIPTS | | | | | |
| 1 | Description (Enter Whole Dollars) | | | | | |
| 2 | 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 | 544,067 | | 544,067 | 571,730 | 574,730 |
| 5 | Operations & Maintenance | 91,403 | | 91,403 | 95,948 | 95,948 |
| 6 | Debt Services ** | 138,539 | | 138,539 | 144,986 | 144,986 |
| 7 | Transportation | 57,733 | | 57,733 | 59,732 | 59,732 |
| 8 | Municipal Retirement | 22,029 | | 22,029 | 22,793 | 22,793 |
| 9 | Capital Improvements | 0 | | 0 | | 0 |
| 10 | Working Cash | 5,169 | | 5,169 | 5,349 | 5,349 |
| 11 | Tort Immunity | 36,398 | | 36,398 | 38,083 | 38,083 |
| 12 | Fire Prevention & Safety | 10,406 | | 10,406 | 10,767 | 10,767 |
| 13 | Leasing Levy | 3,891 | | 3,891 | 4,027 | 4,027 |
| 14 | Special Education | 11,358 | | 11,358 | 11,753 | 11,753 |
| 15 | Area Vocational Construction | 0 | | 0 | | 0 |
| 16 | Social Security/Medicare Only | 20,801 | | 20,801 | 21,521 | 21,521 |
| 17 | Summer School | 0 | | 0 | | 0 |
| 18 | Other (Describe & Itemize) | 0 | | 0 | 311 | 311 |
| 19 | Totals | 941,794 | 0 | 941,794 | 987,000 | 987,000 |
| 20 | | | | | | |
| 21 | | | | | | |
| 22 | | | | | | |

* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.

** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).

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 |
|--|---|---|---|---|-------------------------------|----------------------------|-------------------|------------------------------|---|------------------|
| SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES | | | | | | | | | | |
| 1 | Description (Enter Whole Dollars) | | | | Account No | Tort Immunity ^a | Special Education | Area Vocational Construction | School Facility Occupation Taxes ^b | Driver Education |
| 2 | Cash Basis Fund Balance as of July 1, 2020 | | | | | 23,410 | | | 170,789 | |
| 3 | RECEIPTS: | | | | | | | | | |
| 4 | Ad Valorem Taxes Received by District | | | | 10, 20, 40 or 50-1100, 80 | 36,398 | 11,358 | | | |
| 5 | Earnings on Investments | | | | 10, 20, 40, 50 or 60-1500, 80 | 53 | | | | 895 |
| 6 | Drivers' Education Fees | | | | 10-1970 | | | | | |
| 7 | School Facility Occupation Tax Proceeds | | | | 30 or 60-1983 | | | | 161,228 | |
| 8 | Driver Education | | | | 10 or 20-3370 | | | | | 3,691 |
| 9 | Other Receipts (Describe & Itemize) | | | | | 68,000 | | | | |
| 10 | Sale of Bonds | | | | 10, 20, 40 or 60-7200 | | | | | |
| 11 | Total Receipts | | | | | 104,451 | 11,358 | 0 | 161,228 | 4,586 |
| 12 | DISBURSEMENTS: | | | | | | | | | |
| 13 | Instruction | | | | 10 or 50-1000 | | | | | |
| 14 | Facilities Acquisition & Construction Services | | | | 20 or 60-2530 | | 11,358 | | 122,516 | 4,586 |
| 15 | Tort Immunity Services | | | | 80 | 100,462 | | | | |
| 16 | DEBT SERVICE | | | | | | | | | |
| 17 | Debt Services - Interest on Long-Term Debt | | | | 30-5200 | | | | | |
| 18 | Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired) | | | | 30-5300 | | | | | |
| 19 | Debt Services Other (Describe & Itemize) | | | | 30-5400 | | | | 0 | |
| 20 | Total Debt Services | | | | | | | | | |
| 21 | Other Disbursements (Describe & Itemize) | | | | | | | | | |
| 22 | Total Disbursements | | | | | 100,462 | 11,358 | 0 | 122,516 | 4,586 |
| 23 | Ending Cash Basis Fund Balance as of June 30, 2021 | | | | | 27,999 | 0 | 0 | 209,501 | 0 |
| 24 | Reserved Cash Balance | | | | 714 | | | | | |
| 25 | Unreserved Cash Balance | | | | 730 | 27,999 | 0 | 0 | 209,501 | 0 |
| 26 | | | | | | | | | | |

SCHEDULE OF TORT IMMUNITY EXPENDITURES^a

| | | |
|----|--|---------|
| 28 | | |
| 29 | Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-1.03? <input type="checkbox"/> | |
| 30 | If yes, list in the aggregate the following: | |
| 31 | Total Claims Payments: | 100,462 |
| 32 | Total Reserve Remaining: | 27,999 |
| 33 | In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category. | |
| 34 | Expenditures: | |
| 35 | Workers' Compensation Act and/or Workers' Occupational Disease Act | 24,403 |
| 36 | Unemployment Insurance Act | 6,371 |
| 37 | Insurance (Regular or Self-Insurance) | 55,489 |
| 38 | Risk Management and Claims Service | 0 |
| 39 | Judgments/Settlements | 0 |
| 40 | Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction | 0 |
| 41 | Reciprocal Insurance Payments (Insurance Code 72, 76, and 81) | 0 |
| 42 | Legal Services | 14,199 |
| 43 | Principal and interest on Tort Bonds | 0 |
| 44 | Other - Explain on Itemization 40 tab | 0 |
| 45 | Total | 0 |
| 46 | C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0 | |
| 47 | OK | |

Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.
55 ILCS 5/5-1006.7

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 | [Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.] | | | | | | |
| 5 | ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed. | | | | | | |
| 6 | Support Services - Direct Costs (1-2000) and (5-2000) | | | | | | |
| 7 | Direction of Business Support Services (1-2510) and (5-2510) | | | | | | |
| 8 | Fiscal Services (1-2520) and (5-2520) | | | | | | |
| 9 | Operation and Maintenance of Plant Services (1, 2, and 5-2540) | | | 120,250 | | | |
| 10 | Food Services (1-2560) <i>Must be less than [P16, Col F-F, L65]</i> | | | 10,621 | | | |
| 11 | Value of Commodities Received for Fiscal Year 2021 (Include the value of commodities when determining if a Single Audit is required). | | | | | | |
| 12 | Internal Services (1-2570) and (5-2570) | | | | | | |
| 13 | Staff Services (1-2640) and (5-2640) | | | | | | |
| 14 | Data Processing Services (1-2660) and (5-2660) | | | | | | |
| 15 | SECTION II | | | | | | |
| 16 | Estimated Indirect Cost Rate for Federal Programs | | | | | | |
| 17 | | | | | | | |
| 18 | | | | | | | |
| 19 | Instruction | Function | Indirect Costs | Direct Costs | Indirect Costs | Direct Costs | |
| 20 | Support Services: | 1000 | | 1,800,429 | | 1,800,429 | |
| 21 | Pupil | 2100 | | 67,314 | | 67,314 | |
| 22 | Instructional Staff | 2200 | | 20,173 | | 20,173 | |
| 23 | General Admin. | 2300 | | 291,724 | | 291,724 | |
| 24 | School Admin | 2400 | | 232,745 | | 232,745 | |
| 25 | Business: | | | | | | |
| 26 | Direction of Business Spt. Srv. | 2510 | 0 | 0 | 0 | 0 | |
| 27 | Fiscal Services | 2520 | 64,027 | 0 | 64,027 | 0 | |
| 28 | Oper. & Maint. Plant Services | 2540 | | 280,457 | 280,457 | | |
| 29 | Pupil Transportation | 2550 | | 98,706 | | 98,706 | |
| 30 | Food Services | 2560 | | 13,361 | | 13,361 | |
| 31 | Internal Services | 2570 | 0 | 0 | 0 | 0 | |
| 32 | Central: | | | | | | |
| 33 | Direction of Central Spt. Srv. | 2610 | | 0 | | 0 | |
| 34 | Plan, Rsrch, Dvlp, Eval. Srv. | 2620 | | 0 | | 0 | |
| 35 | Information Services | 2630 | | 0 | | 0 | |
| 36 | Staff Services | 2640 | 0 | 0 | 0 | 0 | |
| 37 | Data Processing Services | 2660 | 0 | 0 | 0 | 0 | |
| 38 | Other: | 2900 | | 0 | | 0 | |
| 39 | Community Services | 3000 | | 0 | | 0 | |
| 40 | Contracts Paid in CY over the allowed amount for ICR calculation (from page 36) | | | (107,494) | | (107,494) | |
| 41 | Total | | 64,027 | 2,697,415 | 344,484 | 2,416,958 | |
| 42 | | | Restricted Rate | | Unrestricted Rate | | |
| 43 | | | Total Indirect Costs: | 64,027 | Total Indirect Costs: | 344,484 | |
| 44 | | | Total Direct Costs: | 2,697,415 | Total Direct Costs: | 2,416,958 | |
| 45 | | | | = 2.37% | | = 14.25% | |
| 46 | | | | | | | |

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

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|------------|
| A | B | C | D | E | F | G | H | I | J | K | L |
| CARES, CRRSA, and ARP SCHEDULE - FY 2021 | | | | | | | | | | | |
| Please read schedule instructions before completing. | | | | | | | | | | | |
| Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY21? | | | | | | | | | | | No |
| If the answer to the above question is "YES", this schedule must be completed. | | | | | | | | | | | Yes |
| 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. | | | | | | | | | | | |
| Part 1: CARES, CRRSA, and ARP REVENUE | | | | | | | | | | | |

SCHEDULE INSTRUCTIONS - FOLLOW LINK BELOW:
<https://www.isbe.net/Documents/CARES-CRRSA-ARP-Schedule-Instructions.pdf>

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.

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.

| Line Item | Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue | Acct # | Revenue Section A | | | | | | | | | | Total |
|-----------|---|------------------|-------------------|--------------------------|---------------|----------------|--------------------------------------|------------------|--------------|------|--------------------------|---------|-------|
| | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) | | |
| | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety | | |
| 15 | Total Revenue Section A | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 17 | Revenue Section B | | | | | | | | | | | | |
| | Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) | Total | |
| 20 | ESER I (only) [CARES Act] [FRIS SUB PROGRAM CODES: ER, DE, EE, FI] | 4998 | 107,792 | 16,052 | | | | | | | | 123,784 | |
| 21 | CARES Act - Nutrition Funding (Insert FY21 recognized revenue from link below) | link in cell A22 | 3,486 | | | | | | | | | 3,486 | |
| 22 | https://www.isbe.net/layouts/Download.aspx?SourceUrl=/Documents/CARES-Disbursements-FY21.xlsx | | | | | | | | | | | | |
| 24 | ESER II (only) [CRRSA Act] [FRIS SUB PROGRAM CODES: E2] | 4998 | | | | | | | | | | 0 | |
| 25 | GEER I (only) [CARES Act] [FRIS SUB PROGRAM CODE: DG, EC] | 4998 | | | | | | | | | | 0 | |
| 26 | Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab) | 4998 | | | | | | | | | | 0 | |
| 27 | (Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B | 4998 | | | | | | | | | | 0 | |
| 28 | Total Revenue Section B | | 111,218 | 16,052 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 127,270 | |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|----|---|------|---------|--------|----|----|----|----|----|----|----|---------|
| 29 | Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue | | | | | | | | | | | |
| 30 | Total Federal Revenue (Section A plus Section B) | 4998 | 107,732 | 16,052 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 123,784 |
| 31 | Total Other Federal Revenue from Revenue Tab | 4998 | 107,732 | 16,052 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 123,784 |
| 32 | Difference (must equal 0) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | Error must be corrected before submitting to ISSE | | OK | OK | OK | OK | OK | OK | OK | OK | OK | OK |

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

| | FUNCTION | DISBURSEMENTS | | | | | | | | | | (900) Total Expenditures | |
|----|--|------------------|-------------------------|--------------------------|----------------------------|----------------------|-------------|---------------------------------|----------------------------|-------|--|--------------------------|--|
| | | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) | | | |
| 37 | Expenditure Section A: | | | | | | | | | | | | |
| 38 | ESSER I EXPENDITURES | | | | | | | | | | | | |
| 40 | FUNCTION | | | | | | | | | | | | |
| 41 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | | |
| 42 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | | |
| 43 | SUPPORT SERVICES Total Expenditures | 2000 | 11,107 | 7,647 | 4,125 | 57,477 | 39,014 | 2,397 | | | | 119,370 | |
| 44 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | | |
| 46 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 | |
| 47 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | 14,679 | | 2,397 | | | | | 17,076 | |
| 48 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 | |
| 50 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | | |
| 51 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | 4,125 | 48,927 | 39,014 | | | | | 92,066 | |
| 52 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | 4,125 | 48,927 | 39,014 | | | 0 | | 92,066 | |
| 53 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Functions) | | | | | | | | | | | | |
| 54 | | Total Technology | | | 4,125 | 48,927 | 39,014 | | | 0 | | 92,066 | |
| 55 | Expenditure Section B: | | | | | | | | | | | | |
| 56 | CARES ACT -Nutrition Funding EXPENDITURES | | | | | | | | | | | | |
| 58 | FUNCTION | | | | | | | | | | | | |
| 59 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | | |
| 60 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 | |
| 61 | SUPPORT SERVICES Total Expenditures | 2000 | | | 3,486 | | | | | | | 3,486 | |
| 62 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | | |
| 64 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 | |
| 65 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 | |
| 66 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 | |
| 67 | TOTAL EXPENDITURES | | | | | | | | | | | | |
| | | Total | | | 3,486 | | | | | | | 3,486 | |

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

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|------------------|----------|-------------------|--------------------|----------------------|----------------|-------|---------------------------|----------------------|--------------------|--------|
| | | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) |
| | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | |
| 68 | | | | | | | | | | | | |
| 69 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions: 1000 & 2000 above). | | | | | | | | | | | |
| 70 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 71 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 72 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | | | | | | | | | 0 |
| 73 | Expenditure Section C: | | | | | | | | | | | |
| 74 | ESSER II EXPENDITURES | | | | | | | | | | | |
| 75 | | | | | | | | | | | | |
| 76 | | | | | | | | | | | | |
| 77 | FUNCTION | | | | | | | | | | | |
| 78 | 1. List the total expenditures for the Functions: 1000 and 2000 below | 1000 | | | | | | | | | | |
| 79 | INSTRUCTION Total Expenditures | 2000 | | | | | | | | | | |
| 80 | SUPPORT SERVICES Total Expenditures | | 17,218 | 4,441 | 360 | 131 | | | | | | 22,150 |
| 81 | | | | | | | | | | | | 0 |
| 82 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 83 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 84 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 131 |
| 85 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 86 | | | | | | | | | | | | |
| 87 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions: 1000 & 2000 above). | | | | | | | | | | | |
| 88 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 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 |
| 91 | Expenditure Section D: | | | | | | | | | | | |
| 92 | GEER I EXPENDITURES | | | | | | | | | | | |
| 93 | | | | | | | | | | | | |
| 94 | | | | | | | | | | | | |
| 95 | FUNCTION | | | | | | | | | | | |
| 96 | 1. List the total expenditures for the Functions: 1000 and 2000 below | 1000 | | | | | | | | | | |
| 97 | INSTRUCTION Total Expenditures | 2000 | | | | | | | | | | |
| 98 | SUPPORT SERVICES Total Expenditures | | 17,218 | 4,441 | 360 | 131 | | | | | | 22,150 |
| 99 | | | | | | | | | | | | 0 |
| 100 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 101 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 102 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 103 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 104 | | | | | | | | | | | | |
| 105 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions: 1000 & 2000 above). | | | | | | | | | | | |

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

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|------------------|-------------------------|--------------------------|----------------------------|----------------------|-------------|---------------------------------|----------------------------|--------------------------|---|---|
| | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | |
| | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | |
| | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions) | Total Technology | | | | | | | | | | |
| | Expenditure Section E: | | | | | | | | | | | |
| | Other CARES, CRRSA, ARP Federal Stimulus Fund EXPENDITURES | | | | | | | | | | | |
| | FUNCTION | (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 | | |
| 110 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 111 | INSTRUCTION Total Expenditures | | | | | | | | | | | |
| 112 | SUPPORT SERVICES Total Expenditures | | | | | | | | | | | |
| 113 | | | | | | | | | | | | |
| 114 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 115 | Facilities Acquisition and Construction Services (Total) | | | | | | | | | | | |
| 116 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | | | | | | | | | | | |
| 117 | FOOD SERVICES (Total) | | | | | | | | | | | |
| 118 | | | | | | | | | | | | |
| 119 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 120 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | | | | | | | | | | | |
| 121 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | | | | | | | | | | | |
| 122 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions) | Total Technology | | | | | | | | | | |
| 123 | | | | | | | | | | | | |
| 124 | | | | | | | | | | | | |
| 125 | | | | | | | | | | | | |
| 126 | | | | | | | | | | | | |
| 127 | | | | | | | | | | | | |
| 128 | Expenditure Section F: | | | | | | | | | | | |
| 129 | TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds) | | | | | | | | | | | |
| 130 | FUNCTION | (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 | | |
| 131 | | | | | | | | | | | | |
| 132 | INSTRUCTION | 28,325 | 12,088 | 4,485 | 57,608 | 39,014 | 0 | 0 | 0 | 141,520 | | |
| 133 | SUPPORT SERVICES | 0 | 0 | 3,486 | 14,679 | 2,397 | 0 | 0 | 0 | 20,562 | | |
| 134 | | | | | | | | | | | | |
| 135 | TOTAL EXPENDITURES | | | | | | | | | | | |
| 136 | | | | | | | | | | | | |
| 137 | Expenditure Section G: | | | | | | | | | | | |
| 138 | TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds) | | | | | | | | | | | |
| 139 | FUNCTION | (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 | | |
| 140 | | | | | | | | | | | | |
| 141 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures) | | | 4,125 | 48,927 | 39,014 | | 0 | | 92,066 | | |
| 142 | | | | | | | | | | | | |

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14

STATISTICAL SECTION

FISCAL YEAR ENDED JUNE 30, 2021

| | A | B | C | D | E | F | G | H | I | J | K | L |
|----|--|--------|-----------------------------------|---|---|------------------------------|------------------|--|---|---|---|--|
| | SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION | | | | | | | | | | | |
| 1 | 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 |
| 2 | Works of Art & Historical Treasures | 210 | | | | 0 | | | | | 0 | 0 |
| 3 | Land | 220 | | | | | | | | | | |
| 4 | Non-Depreciable Land | 221 | 28,500 | | | 28,500 | | | | | | 28,500 |
| 5 | Depreciable Land | 222 | | | | 0 | 50 | | | | 0 | 0 |
| 6 | Buildings | 230 | | | | | | | | | | |
| 7 | Permanent Buildings | 231 | 4,320,546 | 95,357 | | 4,415,903 | 50 | 2,457,715 | 102,336 | | 2,560,051 | 1,855,852 |
| 8 | Temporary Buildings | 232 | | | | 0 | 20 | | | | 0 | 0 |
| 9 | Improvements Other than Buildings | 240 | 24,084 | | | 24,084 | 20 | | | | 24,084 | 0 |
| 10 | Capitalized Equipment | 250 | | | | | | | | | | |
| 11 | 10 Yr-Schedule | 251 | 277,180 | | | 277,180 | 10 | 220,468 | 8,490 | | 228,958 | 48,222 |
| 12 | 5 Yr-Schedule | 252 | 645,455 | 46,598 | | 692,053 | 5 | 482,637 | 52,125 | | 534,762 | 157,291 |
| 13 | 3 Yr-Schedule | 253 | 5,981 | 2,397 | | 8,378 | 3 | 5,981 | 792 | | 6,713 | 1,665 |
| 14 | Construction in Progress | 260 | | | | 0 | - | | | | | 0 |
| 15 | Total Capital Assets | 200 | 5,301,746 | 144,352 | 0 | 5,446,098 | 10 | 3,190,885 | 163,683 | | 3,354,568 | 2,091,530 |
| 16 | Non-Capitalized Equipment | 700 | | | | 0 | | | | | 0 | |
| 17 | Allowable Depreciation | | | | | | | | 163,683 | | | |

| | 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 | | | | | \$ 2,783,116 | |
| 9 | O&M | Expenditures 16-24, L155 | Total Expenditures | | | | | 104,309 | |
| 10 | OS | Expenditures 16-24, L178 | Total Expenditures | | | | | 144,160 | |
| 11 | TR | Expenditures 16-24, L214 | Total Expenditures | | | | | 88,464 | |
| 12 | MR/SS | Expenditures 16-24, L299 | Total Expenditures | | | | | 111,041 | |
| 13 | TORT | Expenditures 16-24, L429 | Total Expenditures | | | | | 100,462 | |
| 14 | | | | | | | | Total Expenditures | \$ 3,831,552 |
| 16 | LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM: | | | | | | | | |
| 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+H) | 1125 Pre-K Programs | | | | | 86,442 | |
| 35 | ED | Expenditures 16-24, L9, Col K - (G+H) | 1225 Special Education Programs Pre-K | | | | | 0 | |
| 36 | ED | Expenditures 16-24, L11, Col K - (G+H) | 1275 Remedial and Supplemental Programs Pre-K | | | | | 0 | |
| 37 | ED | Expenditures 16-24, L12, Col K - (G+H) | 1300 Adult/Continuing Education Programs | | | | | 0 | |
| 38 | ED | Expenditures 16-24, L15, Col K - (G+H) | 1600 Summer School Programs | | | | | 21,409 | |
| 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 | | | | | 89,058 | |
| 42 | ED | Expenditures 16-24, L23, Col K | 1913 Special Education Programs Pre-K - Tuition | | | | | 0 | |
| 43 | ED | Expenditures 16-24, L24, Col K | 1914 Remedial/Supplemental Programs K-12 - Private Tuition | | | | | 0 | |
| 44 | ED | Expenditures 16-24, L25, Col K | 1915 Remedial/Supplemental Programs Pre-K - Private Tuition | | | | | 0 | |
| 45 | ED | Expenditures 16-24, L26, Col K | 1916 Adult/Continuing Education Programs - Private Tuition | | | | | 0 | |
| 46 | ED | Expenditures 16-24, L27, Col K | 1917 CTE Programs - Private Tuition | | | | | 0 | |
| 47 | ED | Expenditures 16-24, L28, Col K | 1918 Interscholastic Programs - Private Tuition | | | | | 0 | |
| 48 | ED | Expenditures 16-24, L29, Col K | 1919 Summer School Programs - Private Tuition | | | | | 0 | |
| 49 | ED | Expenditures 16-24, L30, Col K | 1920 Gifted Programs - Private Tuition | | | | | 0 | |
| 50 | ED | Expenditures 16-24, L31, Col K | 1921 Bilingual Programs - Private Tuition | | | | | 0 | |
| 51 | ED | Expenditures 16-24, L32, Col K | 1922 Truants Alternative/Optional Ed Progs - Private Tuition | | | | | 0 | |
| 52 | ED | Expenditures 16-24, L77, Col K - (G+H) | 3000 Community Services | | | | | 156,795 | |
| 53 | ED | Expenditures 16-24, L104, Col K | 4000 Total Payments to Other Govt Units | | | | | 0 | |
| 54 | ED | Expenditures 16-24, L116, Col G | - Capital Outlay | | | | | 39,014 | |
| 55 | ED | Expenditures 16-24, L116, Col I | - Non-Capitalized Equipment | | | | | 0 | |
| 56 | O&M | Expenditures 16-24, L134, Col K - (G+H) | 3000 Community Services | | | | | 0 | |
| 57 | O&M | Expenditures 16-24, L143, Col K | 4000 Total Payments to Other Govt Units | | | | | 0 | |
| 58 | O&M | Expenditures 16-24, L155, Col G | - Capital Outlay | | | | | 2,397 | |
| 59 | O&M | Expenditures 16-24, L155, Col I | - Non-Capitalized Equipment | | | | | 0 | |
| 60 | OS | Expenditures 16-24, L164, Col K | 4000 Payments to Other Dist & Govt Units | | | | | 0 | |
| 61 | OS | Expenditures 16-24, L174, Col K | 5300 Debt Service - Payments of Principal on Long-Term Debt | | | | | 120,000 | |
| 62 | TR | Expenditures 16-24, L189, Col K - (G+H) | 3000 Community Services | | | | | 0 | |
| 63 | TR | Expenditures 16-24, L200, Col K | 4000 Total Payments to Other Govt Units | | | | | 0 | |
| 64 | TR | Expenditures 16-24, L210, Col K | 5300 Debt Service - Payments of Principal on Long-Term Debt | | | | | 0 | |
| 65 | TR | Expenditures 16-24, L214, Col G | - Capital Outlay | | | | | 0 | |
| 66 | TR | Expenditures 16-24, L214, Col I | - Non-Capitalized Equipment | | | | | 0 | |
| 67 | MR/SS | Expenditures 16-24, L220, Col K | 1125 Pre-K Programs | | | | | 4,657 | |
| 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 | | | | | 250 | |
| 72 | MR/SS | Expenditures 16-24, L284, Col K | 3000 Community Services | | | | | 0 | |
| 73 | MR/SS | Expenditures 16-24, L289, Col K | 4000 Total Payments to Other Govt Units | | | | | 0 | |
| 74 | Tort | Expenditures 16-24, L325, Col K - (G+H) | 1125 Pre-K Programs | | | | | 0 | |
| 75 | Tort | Expenditures 16-24, L327, Col K - (G+H) | 1225 Special Education Programs Pre-K | | | | | 0 | |
| 76 | Tort | Expenditures 16-24, L329, Col K - (G+H) | 1275 Remedial and Supplemental Programs Pre-K | | | | | 0 | |
| 77 | Tort | Expenditures 16-24, L330, Col K - (G+H) | 1300 Adult/Continuing Education Programs | | | | | 0 | |
| 78 | Tort | Expenditures 16-24, L333, Col K - (G+H) | 1600 Summer School Programs | | | | | 0 | |
| 79 | Tort | Expenditures 16-24, L338, Col K | 1910 Pre-K Programs - Private Tuition | | | | | 0 | |
| 80 | Tort | Expenditures 16-24, L339, Col K | 1911 Regular K-12 Programs - Private Tuition | | | | | 0 | |
| 81 | Tort | Expenditures 16-24, L340, Col K | 1912 Special Education Programs K-12 - Private Tuition | | | | | 0 | |
| 82 | Tort | Expenditures 16-24, L341, Col K | 1913 Special Education Programs Pre-K - Tuition | | | | | 0 | |
| 83 | Tort | Expenditures 16-24, L342, Col K | 1914 Remedial/Supplemental Programs K-12 - Private Tuition | | | | | 0 | |
| 84 | Tort | Expenditures 16-24, L343, Col K | 1915 Remedial/Supplemental Programs Pre-K - Private Tuition | | | | | 0 | |
| 85 | Tort | Expenditures 16-24, L344, Col K | 1916 Adult/Continuing Education Programs - Private Tuition | | | | | 0 | |
| 86 | Tort | Expenditures 16-24, L345, Col K | 1917 CTE Programs - Private Tuition | | | | | 0 | |
| 87 | Tort | Expenditures 16-24, L346, Col K | 1918 Interscholastic Programs - Private Tuition | | | | | 0 | |
| 88 | Tort | Expenditures 16-24, L347, Col K | 1919 Summer School Programs - Private Tuition | | | | | 0 | |
| 89 | Tort | Expenditures 16-24, L348, Col K | 1920 Gifted Programs - Private Tuition | | | | | 0 | |
| 90 | Tort | Expenditures 16-24, L349, Col K | 1921 Bilingual Programs - Private Tuition | | | | | 0 | |
| 91 | Tort | Expenditures 16-24, L350, Col K | 1922 Truants Alternative/Optional Ed Progs - Private Tuition | | | | | 0 | |
| 92 | Tort | Expenditures 16-24, L394, Col K - (G+H) | 3000 Community Services | | | | | 0 | |
| 93 | Tort | Expenditures 16-24, L421, Col K | 4000 Total Payments to Other Govt Units | | | | | 0 | |
| 94 | Tort | Expenditures 16-24, L429, Col G | - Capital Outlay | | | | | 0 | |
| 95 | Tort | Expenditures 16-24, L429, Col I | - Non-Capitalized Equipment | | | | | 0 | |
| 96 | Total Deductions for OEPP Computation (Sum of Lines 18 - 95) | | | | | | | \$ 520,022 | |
| 97 | Total Operating Expenses Regular K-12 (Line 14 minus Line 96) | | | | | | | 2,811,530 | |
| 98 | 9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021 | | | | | | | 251.05 | |
| 99 | Estimated OEPP (Line 97 divided by Line 98) | | | | | | | \$ 11,199.08 | |

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

| | A | B | C | D | E | F | G | H |
|-----|--|--------------------------------------|--------------------|--|--------|-----------|---|---|
| 1 | ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021) | | | | | | | |
| 2 | <i>This schedule is completed for school districts only.</i> | | | | | | | |
| 3 | 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) | | 0 | | |
| 106 | TR | Revenues 10-15, L45, Col F | 1415 | Regular - Transp Fees from Co-curricular Activities (In State) | | 0 | | |
| 107 | TR | Revenues 10-15, L46, Col F | 1416 | Regular Transp Fees from Other Sources (Out of State) | | 0 | | |
| 108 | TR | Revenues 10-15, L51, Col F | 1431 | CTE - Transp Fees from Pupils or Parents (In State) | | 0 | | |
| 109 | TR | Revenues 10-15, L53, Col F | 1433 | CTE - Transp Fees from Other Sources (In State) | | 0 | | |
| 110 | TR | Revenues 10-15, L54, Col F | 1434 | CTE - Transp Fees from Other Sources (Out of State) | | 0 | | |
| 111 | TR | Revenues 10-15, L55, Col F | 1441 | Special Ed - Transp Fees from Pupils or Parents (In State) | | 0 | | |
| 112 | TR | Revenues 10-15, L57, Col F | 1443 | Special Ed - Transp Fees from Other Sources (In State) | | 0 | | |
| 113 | TR | Revenues 10-15, L58, Col F | 1444 | Special Ed - Transp Fees from Other Sources (Out of State) | | 0 | | |
| 114 | ED | Revenues 10-15, L75, Col C | 1600 | Total Food Service | | 415 | | |
| 115 | ED-O&M | Revenues 10-15, L83, Col C,D | 1700 | Total District/School Activity Income (without Student Activity Funds) | | 2,429 | | |
| 116 | ED | Revenues 10-15, L86, Col C | 1811 | Rentals - Regular Textbooks | | 6,927 | | |
| 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 | | 0 | | |
| 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 | | 14,551 | | |
| 124 | ED | Revenues 10-15, L108, Col C | 1993 | Other Local Fees (Describe & Itemize) | | 3,500 | | |
| 125 | ED-O&M-TR | Revenues 10-15, L134, Col C,D,F | 3100 | Total Special Education | | 30,029 | | |
| 126 | ED-O&M-MR/SS | Revenues 10-15, L143, Col C,D,G | 3200 | Total Career and Technical Education | | 5,097 | | |
| 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 | | 1,049 | | |
| 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 | | 3,691 | | |
| 131 | ED-O&M-TR-MR/SS | Revenues 10-15, L157, Col C,D,F,G | 3500 | Total Transportation | | 50,875 | | |
| 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 | | 0 | | |
| 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 | | 18,121 | | |
| 145 | ED-MR/SS | Revenues 10-15, L200, Col C,G | 4200 | Total Food Service | | 162,618 | | |
| 146 | ED-O&M-TR-MR/SS | Revenues 10-15, L206, Col C,D,F,G | 4300 | Total Title I | | 105,014 | | |
| 147 | ED-O&M-TR-MR/SS | Revenues 10-15, L211, Col C,D,F,G | 4400 | Total Title IV | | 626 | | |
| 148 | ED-O&M-TR-MR/SS | Revenues 10-15, L215, Col C,D,F,G | 4620 | Fed - Spec Education - IDEA - Flow Through | | 99,284 | | |
| 149 | ED-O&M-TR-MR/SS | Revenues 10-15, L216, Col C,D,F,G | 4625 | Fed - Spec Education - IDEA - Room & Board | | 0 | | |
| 150 | ED-O&M-TR-MR/SS | Revenues 10-15, L217, Col C,D,F,G | 4630 | Fed - Spec Education - IDEA - Discretionary | | 0 | | |
| 151 | ED-O&M-TR-MR/SS | Revenues 10-15, L218, Col C,D,F,G | 4699 | Fed - Spec Education - IDEA - Other (Describe & Itemize) | | 0 | | |
| 152 | ED-O&M-MR/SS | Revenues 10-15, L223, Col C,D,G | 4700 | Total CTE - Perkins | | 0 | | |
| 177 | ED-O&M-DS-TR-MR/SS-Tort | Revenue Adjustments (C226 thru J253) | 4800 | Total ARRA Program Adjustments | | 0 | | |
| 178 | ED | Revenues 10-15, L255, Col C | 4901 | Race to the Top | | 0 | | |
| 179 | ED-O&M-DS-TR-MR/SS-Tort | Revenues 10-15, L256, Col C-G,J | 4902 | Race to the Top-Preschool Expansion Grant | | 0 | | |
| 180 | ED-TR-MR/SS | Revenues 10-15, L257, Col C,F,G | 4905 | Title III - Immigrant Education Program (IEP) | | 0 | | |
| 181 | ED-TR-MR/SS | Revenues 10-15, L258, Col C,F,G | 4909 | Title III - Language Inst Program - Limited Eng (LIPLEP) | | 0 | | |
| 182 | ED-O&M-TR-MR/SS | Revenues 10-15, L259, Col C,D,F,G | 4920 | McKinney Education for Homeless Children | | 0 | | |
| 183 | ED-O&M-TR-MR/SS | Revenues 10-15, L260, Col C,D,F,G | 4930 | Title II - Eisenhower Professional Development Formula | | 0 | | |
| 184 | ED-O&M-TR-MR/SS | Revenues 10-15, L261, Col C,D,F,G | 4932 | Title II - Teacher Quality | | 9,020 | | |
| 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 | | 4,747 | | |
| 188 | ED-O&M-TR-MR/SS | Revenues 10-15, L266, Col C,D,F,G | 4992 | Medicaid Matching Funds - Fee-for-Service Program | | 0 | | |
| 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) | | 123,784 | | |
| 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 ** | | 0 | | |
| 193 | ED-MR/SS | Revenues (Part of EBF Payment) | 3300 | English Learning (Bilingual) Contributions from EBF Funds ** | | 0 | | |
| 195 | Total Deductions for PCTC Computation (Line 104 through Line 193) | | | | \$ | 641,777 | | |
| 196 | Net Operating Expense for Tuition Computation (Line 97 minus Line 195) | | | | | 2,169,753 | | |
| 197 | Total Depreciation Allowance (from page 32, Line 18, Col I) | | | | | 163,683 | | |
| 198 | Total Allowance for PCTC Computation (Line 196 plus Line 197) | | | | | 2,333,436 | | |
| 199 | 9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021 | | | | | 251,05 | | |
| 200 | Total Estimated PCTC (Line 198 divided by Line 199) * \$ | | | | | 9,294.71 | | |
| 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 | | | | | | | |

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

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14

OTHER SCHEDULES AND ITEMIZATIONS

FISCAL YEAR ENDED JUNE 30, 2021

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

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

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

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

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- ² GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be 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)

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: 11/1/1996 (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.

Information related to findings can be found in the Government Auditing Standards report located on pages 4 and 5.

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

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

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

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

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

Date:

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

| Account Name | 3100 | 3120 | 3500 | 3510 | 3950 | Total |
|---|------|------|------|------|------|-------|
| 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:

LMHN, Ltd.

Name of Audit Firm (print)

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

LMHN LTD.

Signature

9/15/2021
mm/dd/yyyy

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

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

FINANCIAL PROFILE INFORMATION

Required to be completed for School Districts only.

A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)

| | | | | | |
|----------|----------------------|-------------------------------------|----------------|----------------|--------------|
| | Tax Year 2020 | Equalized Assessed Valuation (EAV): | | | 20,177,532 |
| | Educational | Operations & Maintenance | Transportation | Combined Total | Working Cash |
| Rate(s): | 0.028335 | + 0.004755 | + 0.002960 | = 0.036050 | 0.000265 |

A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".

B. Results of Operations *

| | | | |
|-------------------|----------------------------|----------------------|--------------|
| Receipts/Revenues | Disbursements/Expenditures | Excess/ (Deficiency) | Fund Balance |
| 3,333,377 | 2,975,889 | 357,488 | 2,421,478 |

* 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.

C. Short-Term Debt **

| | | | | |
|-------------|-------|------|----------------|----------------------|
| CPPRT Notes | TAWs | TANs | TO/EMP. Orders | EBF/GSA Certificates |
| 0 | 0 | 0 | 0 | 0 |
| Other | Total | | | |
| 0 | 0 | | | |

** The numbers shown are the sum of entries on page 26.

D. Long-Term Debt

Check the applicable box for long-term debt allowance by type of district.

- a. 6.9% for elementary and high school districts, 2,784,499
- b. 13.8% for unit districts.

Long-Term Debt Outstanding:

| | |
|------------------------------------|---------------|
| c. Long-Term Debt (Principal only) | Acct |
| Outstanding:..... | 511 1,010,000 |

E. Material Impact on Financial Position

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.

Attach sheets as needed explaining each item checked.

- Pending Litigation
- Material Decrease in EAV
- Material Increase/Decrease in Enrollment
- Adverse Arbitration Ruling
- Passage of Referendum
- Taxes Filed Under Protest
- Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
- Other Ongoing Concerns (Describe & Itemize)

Comments:

| A | B | C | D | E | F | G | H | I | K | L | M | N | O | Q | R |
|----|---|------------------------|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | ESTIMATED FINANCIAL PROFILE SUMMARY | | | | | | | | | | | | | | |
| 2 | (Go to the following website for reference to the Financial Profile) | | | | | | | | | | | | | | |
| 3 | https://www.isbe.net/Pages/School-District-Financial-Profile.aspx | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | |
| 7 | District Name: | South Fork CUSD No. 14 | | | | | | | | | | | | | |
| 8 | District Code: | 03-011-0140-24 | | | | | | | | | | | | | |
| 9 | County Name: | Christian | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | |
| 11 | 1. Fund Balance to Revenue Ratio: | | | | | | | | | | | | | | |
| 12 | Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) | Total | | | | | | | | | | | | | |
| 13 | Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) | 2,421,478.00 | | | | | | | | | | | | | |
| 14 | Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) | 3,333,377.00 | | | | | | | | | | | | | |
| 15 | (Excluding CD57, CD64, CD65, CD69 and CD73) | 0.00 | | | | | | | | | | | | | |
| 16 | 2. Expenditures to Revenue Ratio: | | | | | | | | | | | | | | |
| 17 | Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) | Total | | | | | | | | | | | | | |
| 18 | Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) | 2,975,889.00 | | | | | | | | | | | | | |
| 19 | Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) | 3,333,377.00 | | | | | | | | | | | | | |
| 20 | (Excluding CD57, CD61, CD65, CD69 and CD73) | 0.00 | | | | | | | | | | | | | |
| 21 | Possible Adjustment: | 0 | | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | | | | |
| 23 | 3. Days Cash on Hand: | | | | | | | | | | | | | | |
| 24 | Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) | Total | | | | | | | | | | | | | |
| 25 | Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) | 2,421,478.00 | | | | | | | | | | | | | |
| 26 | | 8,266.36 | | | | | | | | | | | | | |
| 27 | | | | | | | | | | | | | | | |
| 28 | 4. Percent of Short-Term Borrowing Maximum Remaining: | | | | | | | | | | | | | | |
| 29 | Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11) | Total | | | | | | | | | | | | | |
| 30 | EAV x 85% x Combined Tax Rates (P3, Cell I7 and J10) | 0.00 | | | | | | | | | | | | | |
| 31 | | 618,290.02 | | | | | | | | | | | | | |
| 32 | | | | | | | | | | | | | | | |
| 33 | 5. Percent of Long-Term Debt Margin Remaining: | | | | | | | | | | | | | | |
| 34 | Long-Term Debt Outstanding (P3, Cell H38) | Total | | | | | | | | | | | | | |
| 35 | Total Long-Term Debt Allowed (P3, Cell H32) | 1,010,000.00 | | | | | | | | | | | | | |
| 36 | | 2,784,499.42 | | | | | | | | | | | | | |
| 37 | | | | | | | | | | | | | | | |
| 38 | Total Profile Score: 3.90 * | | | | | | | | | | | | | | |
| 39 | Estimated 2022 Financial Profile Designation: <u>RECOGNITION</u> | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | |
| 41 | | | | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | | | | |

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

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

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

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

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: South Fork CUSD No. 14
 RCDT Number: 03-011-0140-24

| Funct. No. | Description | Actual Expenditures, Fiscal Year 2021 | | | Budgeted Expenditures, Fiscal Year 2022 | | |
|--|---|---------------------------------------|------------------------------------|------------|---|------------------------------------|------------|
| | | Educational Fund (10) | Operations & Maintenance Fund (20) | Total (80) | Educational Fund (10) | Operations & Maintenance Fund (20) | Total (80) |
| 2320 | 1. Executive Administration Services | 162,851 | 0 | 162,851 | 166,420 | 0 | 166,420 |
| 2330 | 2. Special Area Administration Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 2490 | 3. Other Support Services - School Administration | 0 | 0 | 0 | 0 | 0 | 0 |
| 2510 | 4. Direction of Business Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 2570 | 5. Internal Services | 0 | 0 | 0 | 3,600 | 0 | 3,600 |
| 2610 | 6. Direction of Central Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| | 7. Deduct - Early Retirement or other pension obligations required by state law and included above. | | | 0 | | | 0 |
| 8. Totals | | 162,851 | 0 | 162,851 | 170,020 | 0 | 170,020 |
| 9. Percent Increase (Decrease) for FY2022 (Budgeted) over FY2021 (Actual) | | | | | | | 4% |

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
 Chris Clark
 September 15, 2021
 Date
 217-237-4333 x222
 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.

| A | B | C | D | E | F |
|--|--|-------------------|---------------------|----------------------------|---|
| REPORT ON SHARED SERVICES OR OUTSOURCING | | | | | |
| School Code, Section 17-1.1 (Public Act 97-0357) | | | | | |
| Fiscal Year Ending June 30, 2021 | | | | | |
| Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years. | | | | | |
| South Fork CUSD No. 14 | | | | | |
| 03-011-0140-24 | | | | | |
| 8 | Check box if this schedule is not applicable..... | Prior Fiscal Year | Current Fiscal Year | Next Fiscal Year | Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service. |
| 9 | Indicate with an (X) if Deficit Reduction Plan is Required in the Budget | | | | |
| 10 | Service or Function (Check all that apply) | | | Barriers to Implementation | (Limit text to 200 characters, for additional space use line 33 and 38) |
| 11 | Curriculum Planning | | | | |
| 12 | Custodial Services | | | | |
| 13 | Educational Shared Programs | | | | |
| 14 | Employee Benefits | | | | |
| 15 | Energy Purchasing | | | | |
| 16 | Food Services | | | | |
| 17 | Grant Writing | | | | |
| 18 | Grounds Maintenance Services | | | | |
| 19 | Insurance | | | | |
| 20 | Investment Pools | | | | |
| 21 | Legal Services | | | | |
| 22 | Maintenance Services | | | | |
| 23 | Personnel Recruitment | | | | |
| 24 | Professional Development | | | | |
| 25 | Shared Personnel | | | | |
| 26 | Special Education Cooperatives | X | X | X | Mid-State Special Education |
| 27 | STEM (science, technology, engineering and math) Program Offerings | | | | |
| 28 | Supply & Equipment Purchasing | | | | |
| 29 | Technology Services | | | | |
| 30 | Transportation | | | | |
| 31 | Vocational Education Cooperatives | | | | |
| 32 | All Other Joint/Cooperative Agreements | | | | |
| 33 | Other | X | X | X | Sports with Edinburg CUSD and Morrisonville CUSD |
| 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 | | | | | |