

NOKOMIS COMMUNITY UNIT SCHOOL DISTRICT #22
NOKOMIS, ILLINOIS
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

MOSE, YOCKEY, BROWN & KULL, LLC
CERTIFIED PUBLIC ACCOUNTANTS
SHELBYVILLE, ILLINOIS

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

School District
 Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Department
 100 North First Street, Springfield, Illinois 62777-0001
 217/785-8779
 Illinois School District/Joint Agreement
 Annual Financial Report *
 June 30, 2021

<p>School District/Joint Agreement Information (See instructions on inside of this page.)</p> <p>School District/Joint Agreement Number: 068-0220-26</p> <p>County Name: MONTGOMERY</p> <p>Name of School District/Joint Agreement: NOKOMIS COMMUNITY UNIT SCHOOL DISTRICT #22</p> <p>Address: 511 OBERLE STREET</p> <p>City: NOKOMIS</p> <p>Email Address: scottdoerr@nokomis.k12.il.us</p> <p>Zip Code: 62075</p>	<p>Accounting Basis:</p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p> <p>Filing Status: Submit electronic AFR directly to ISBE</p> <p>Click on the Link to Submit: Send ISBE a File</p> <p>0</p> <p>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</p> <p><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____</p> <p>Township Treasurer Name (type or print): _____</p> <p>Email Address: _____</p> <p>Telephone: _____ Fax Number: _____</p> <p>Signature & Date: _____</p>	<p>Certified Public Accountant Information</p> <p>Name of Auditing Firm: MOSE, YOCKEY, BROWN & KULL, LLC</p> <p>Name of Audit Manager: KENT D. KULL</p> <p>Address: 230 N MORGAN, PO BOX 317</p> <p>City: SHELBYVILLE State: IL Zip Code: 62565</p> <p>Phone Number: 217-774-9587 Fax Number: 217-774-9589</p> <p>IL License Number (9 digit): 065-025638 Expiration Date: 12/31/2021</p> <p>Email Address: mybkcpas@gmail.com</p> <p>ISBE Use Only</p> <p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC</p> <p>Regional Superintendent/Cook ISC Name (Type or Print): JULIE WOLLERMAN</p> <p>Email Address: juliewollerman@ros3.org</p> <p>Telephone: 618-283-5011 Fax Number: 618-283-5013</p> <p>Signature & Date: _____</p>
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* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C (Part 100).
 ISBE Form SD50-35/JA50-60 (06/21-version2)

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 (calls) may not be authorized by statute or administrative rule.
 Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

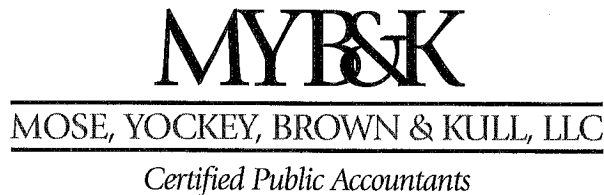
All School Districts/Joint Agreements must complete this form (Note: Joint agreement supplementary/statistical schedules may not be applicable)

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

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

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

230 N. Morgan Street
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ROBIN R. YOCKEY, CPA
KENT D. KULL, CPA
CORY A. BROWN, CPA

WILLIAM R. MOSE, CPA

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Nokomis Community Unit School District 22
Nokomis, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of Nokomis Community Unit School District 22, 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 of the Annual Financial Report form.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

As described in Note 1 of the financial statements, the financial statements are prepared by Nokomis Community Unit School District 22 on the basis of the financial reporting provisions prescribed and 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 comply with the requirements of the Illinois State Board of Education.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Nokomis Community Unit School District 22, as of June 30, 2021, or the changes in its financial position for the fiscal year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of Nokomis Community Unit School District 22 as of June 30, 2021, and its revenues received and expenditures disbursed during the fiscal year then ended, in accordance with the financial reporting provisions prescribed and permitted by the Illinois State Board of Education as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America but permitted by the Illinois State Board of Education. Our opinion is not modified with respect to that matter.

Other Matters

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Nokomis Community Unit School District 22's basic financial statements. The information provided on Annual Financial Report (AFR) pages 2-4, Supplementary Schedules, Statistical Section, Report on Shared Services or Outsourcing, Administrative Cost Worksheet, Itemization Schedule and Deficit Reduction Calculation are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Supplementary Information

The information provided on AFR pages 2 through 4, Supplementary Schedules on AFR pages 25 through 31, Statistical Section on AFR pages 32 through 37, Administrative Cost Worksheet on AFR page 39, the Itemization Schedule on AFR page 40 and Deficit Reduction Calculation on AFR page 43 is the responsibility of management and, except for the subsequent year budget information included on AFR page 39, the average daily attendance figure included in the computation of operating expense per pupil on AFR page 34 and the average daily attendance figure, the special education contributions from EBF funds figure, the English learning (bilingual) contributions from EBF funds figure included in the computation of the per capita tuition charge on AFR page 35 and the Illinois State Board of Education calculations on AFR pages 33-35, 37, 39 (FY 2021 Total Expenditures Column) and 43, 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 as a whole on the basis of accounting described in Note 1.

Other Information

The Report on Shared Services or Outsourcing on AFR page 38 has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2021, on our consideration of Nokomis Community Unit School District 22's internal control over financial reporting and on

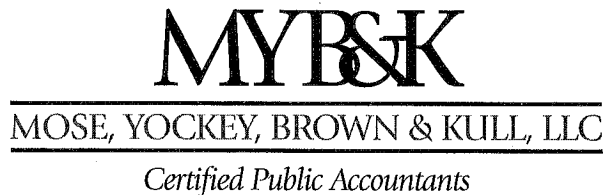
our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Nokomis Community Unit School District 22's 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 Nokomis Community Unit School District 22's internal control over financial reporting and compliance.

Mose, Yockey, Brown & Kull, LLC

Mose, Yockey, Brown and Kull, LLC
Certified Public Accountants
Shelbyville, Illinois

December 14, 2021

230 N. Morgan Street
P.O. Box 317
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Tel: 217.774.9587
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ROBIN R. YOCKEY, CPA
KENT D. KULL, CPA
CORY A. BROWN, CPA

WILLIAM R. MOSE, 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
Nokomis Community Unit School District 22
Nokomis, 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 Nokomis Community Unit School District 22 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 December 14, 2021. Our opinion was adverse because the financial statements are not prepared in accordance with accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated on the modified cash basis of accounting in accordance with regulatory reporting requirements prescribed and permitted by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Nokomis Community Unit School District 22's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Nokomis Community Unit School District 22's internal control. Accordingly, we do not express an opinion on the effectiveness of Nokomis Community Unit School District 22's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Nokomis Community Unit School District 22's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of Nokomis Community Unit School District 22 in a separate letter dated December 14, 2021.

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.

Mose, Yockey, Brown & Kull, LLC

Mose, Yockey, Brown & Kull, LLC
Certified Public Accountants
Shelbyville, Illinois

December 14, 2021

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

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

22. Opinion is adverse due to regulatory basis presentation.

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:

MOSE, YOCKEY, BROWN & KULL, LLC

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.

Mose Yockey Brown & Kull, LLC
Signature

12/14/2021
mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M					
1	FINANCIAL PROFILE INFORMATION																	
2																		
3	<i>Required to be completed for School Districts only.</i>																	
4																		
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)																	
6																		
7	Tax Year 2020			Equalized Assessed Valuation (EAV):					65,632,684									
8																		
9	Educational			Operations & Maintenance			Transportation			Combined Total			Working Cash					
10	Rate(s):			0.022000			0.005000			0.002000			= 0.029000			0.000500		
11																		
12																		
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".																	
14	B. Results of Operations *																	
15																		
16	Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)			Fund Balance								
17	7,313,125			6,522,612			790,513			4,802,264								
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.																	
19																		
20																		
21	C. Short-Term Debt **																	
22																		
23	CPPRT Notes			TAWs			TANs			TO/EMP. Orders			EBF/GSA Certificates					
24	0			0			0			0			0					
25	Other			Total														
26	0			0														
27	** The numbers shown are the sum of entries on page 26.																	
28																		
29	D. Long-Term Debt																	
30	Check the applicable box for long-term debt allowance by type of district.																	
31																		
32				a. 6.9% for elementary and high school districts,			9,057,310											
33	X			b. 13.8% for unit districts.														
34																		
35	Long-Term Debt Outstanding:																	
36																		
37	c. Long-Term Debt (Principal only)			Acct														
38	Outstanding:.....			511			4,130,000											
39																		
40																		
41	E. Material Impact on Financial Position																	
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.																	
43	Attach sheets as needed explaining each item checked.																	
44																		
45	<input type="checkbox"/> Pending Litigation																	
46	<input type="checkbox"/> Material Decrease in EAV																	
47	<input type="checkbox"/> Material Increase/Decrease in Enrollment																	
48	<input type="checkbox"/> Adverse Arbitration Ruling																	
49	<input type="checkbox"/> Passage of Referendum																	
50	<input type="checkbox"/> Taxes Filed Under Protest																	
51	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)																	
52	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)																	
53																		
54	Comments:																	
55																		
56																		
57																		
58																		
59																		
60																		
61																		
62																		

A	B	C	D	E	F	G	H	I	K	L	M	N	O	Q	R
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ESTIMATED FINANCIAL PROFILE SUMMARY

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

District Name: NOKOMIS COMMUNITY UNIT SCHOOL DISTRICT #22
District Code: 068-0220-26
County Name: MONTGOMERY

1. Fund Balance to Revenue Ratio:	Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	4,802,264.00	0.657	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	7,313,125.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	0.00			
2. Expenditures to Revenue Ratio:	Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	6,522,612.00	0.892	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	7,313,125.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) Possible Adjustment:	0.00	0	Value	1.40

3. Days Cash on Hand:	Total	Days	Score	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	4,736,188.00	261.51	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	18,118.37		Value	0.40

4. Percent of Short-Term Borrowing Maximum Remaining:	Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	1,617,845.66		Value	0.40

5. Percent of Long-Term Debt Margin Remaining:	Total	Percent	Score	3
Long-Term Debt Outstanding (P3, Cell H38)	4,130,000.00	54.40	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)	9,057,310.39		Value	0.30

Total Profile Score: 3.90 *

Estimated 2022 Financial Profile Designation: RECOGNITION

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

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

	A	B	C	D	E	F	G	H	I	J	K
	(Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	ASSETS		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) 1		78,464	23,464	7,002	24,538	62,053	605,922	9,886	10,437	4,925
5	Investments	120	3,627,750	332,581	47,269	181,840	345,356	88	453,656	360,845	140,403
6	Taxes Receivable	130	0	0	0	0	0	0	0	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	0	0	0	0	0	0	0	0	0
9	Other Receivables	160	0	0	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	64,239	0	0	0	0	0	0	0	0
13	Total Current Assets		3,770,453	356,045	54,271	206,378	407,419	604,010	469,551	371,282	145,328
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210	0	0	0	0	0	0	0	0	0
16	Land	220	0	0	0	0	0	0	0	0	0
17	Building & Building Improvements	230	0	0	0	0	0	0	0	0	0
18	Site Improvements & Infrastructure	240	0	0	0	0	0	0	0	0	0
19	Capitalized Equipment	250	0	0	0	0	0	0	0	0	0
20	Construction In Progress	260	0	0	0	0	0	0	0	0	0
21	Amount Available in Debt Service Funds	340	0	0	0	0	0	0	0	0	0
22	Amount to be Provided for Payment on Long Term Debt	350	0	0	0	0	0	0	0	0	0
23	Total Capital Assets		0	0	0	0	0	0	0	0	0
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	0	0	0	0	0	0	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	0	0	0	163	796	0	0	0	0
32	Deferred Revenue & Other Current Liabilities	490	0	0	0	0	0	0	0	0	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		0	0	0	163	796	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511	0	0	0	0	0	0	0	0	0
37	Total Long-Term Liabilities		0	0	0	0	0	0	0	0	0
38	Reserved Fund Balance	714	100,387	2,210	54,271	206,215	67,421	583,692	469,551	371,282	145,328
39	Unreserved Fund Balance	730	3,670,066	353,835	54,271	206,378	339,202	20,318	469,551	371,282	145,328
40	Investment in General Fixed Assets		3,770,453	356,045	54,271	206,378	407,419	604,010	469,551	371,282	145,328
41	Total Liabilities and Fund Balance		3,770,453	356,045	54,271	206,378	407,419	604,010	469,551	371,282	145,328
42											
43	ASSETS / LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	129,782	0	0	0	0	0	0	0	0
46	Total Student Activity Current Assets For Student Activity Funds		129,782	0	0	0	0	0	0	0	0
47	CURRENT LIABILITIES (400) For Student Activity Funds										
48	Total Current Liabilities For Student Activity Funds		0	0	0	0	0	0	0	0	0
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	129,782	0	0	0	0	0	0	0	0
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		129,782	0	0	0	0	0	0	0	0
51											
52	Total ASSETS / LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		3,900,235	356,045	54,271	206,378	407,419	604,010	469,551	371,282	145,328
54	Total Capital Assets District with Student Activity Funds		0	0	0	0	0	0	0	0	0
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		0	0	0	163	796	0	0	0	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds		0	0	0	0	0	0	0	0	0
59	Reserved Fund Balance District with Student Activity Funds	714	230,169	2,210	54,271	206,215	67,421	583,692	469,551	371,282	145,328
60	Unreserved Fund Balance District with Student Activity Funds	730	3,670,066	353,835	54,271	206,378	339,202	20,318	469,551	371,282	145,328
61	Investment in General Fixed Assets District with Student Activity Funds		3,900,235	356,045	54,271	206,378	407,419	604,010	469,551	371,282	145,328
62	Total Liabilities and Fund Balance District with Student Activity Funds		3,900,235	356,045	54,271	206,378	407,419	604,010	469,551	371,282	145,328

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 AS OF JUNE 30, 2021

A		B	L	M	N
ASSETS (Enter Whole Dollars)		Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
1					
2					
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) 1	120			
5	Investments	130			
6	Taxes Receivable	140			
7	Interfund Receivables	150			
8	Intergovernmental Accounts Receivable	160			
9	Other Receivables	170			
10	Inventory	180			
11	Prepaid Items	190			
12	Other Current Assets (Describe & Itemize)				
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		18,675	
17	Building & Building Improvements	230		15,936,676	
18	Site Improvements & Infrastructure	240		856,584	
19	Capitalized Equipment	250		1,216,834	
20	Construction in Progress	260		56,265	
21	Amount Available in Debt Service Funds	340			54,271
22	Amount to be Provided for Payment on Long-Term Debt	350			4,075,729
23	Total Capital Assets			18,185,134	4,130,000
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	499			
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			4,130,000
37	Total Long-Term Liabilities				4,130,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730		18,185,134	
40	Investment in General Fixed Assets			18,185,134	
41	Total Liabilities and Fund Balance		0	18,185,134	4,130,000
42					
43	ASSETS / LIABILITIES for Student Activity Funds				
44	CURRENT ASSETS (000) 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 (000) 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		0	18,185,134	4,130,000
53	Total Current Assets District with Student Activity Funds		0		
54	Total Capital Assets District with Student Activity Funds			18,185,134	
55	CURRENT LIABILITIES (400) District with Student Activity Funds		0		
56	Total Current Liabilities District with Student Activity Funds		0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds				4,130,000
58	Total Long-Term Liabilities District with Student Activity Funds				4,130,000
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			18,185,134	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	18,185,134	4,130,000

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
RECEIPTS/REVENUES										
1 LOCAL SOURCES	1000	1,851,419	336,327	244,598	127,064	226,954	429,178	32,592	287,497	32,107
2 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
3 STATE SOURCES	3000	3,371,503	0	0	241,507	10,843	0	0	0	0
4 FEDERAL SOURCES	4000	1,352,713	0	0	0	52,938	0	0	0	0
5 Total Direct Receipts/Revenues		6,575,635	336,327	244,598	368,571	290,735	429,178	32,592	287,497	32,107
6 Receipts/Revenues for "On Behalf" Payments 2	3998	2,446,353								
7 Total Receipts/Revenues		9,021,988	336,327	244,598	368,571	290,735	429,178	32,592	287,497	32,107
DISBURSEMENTS/EXPENDITURES										
8 Instruction	1000	3,729,400				78,685				
9 Support Services	2000	1,897,455	285,767		326,405	138,840	238,774		249,353	21,441
10 Community Services	3000	96,659	0	0	0	6,855	0	0	0	0
11 Payments to Other Districts & Governmental Units	4000	186,926	0	0	0	9,927	0	0	0	0
12 Debt Service	5000	0	0	352,174	0	0	0	0	0	0
13 Total Direct Disbursements/Expenditures		5,910,440	285,767	352,174	326,405	234,307	238,774		249,353	21,441
14 Disbursements/Expenditures for "On Behalf" Payments 2	4180	2,446,353								
15 Total Disbursements/Expenditures		8,356,793	285,767	352,174	326,405	234,307	238,774		249,353	21,441
16 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3		665,195	50,560	(107,576)	42,166	56,428	190,404	32,592	38,144	10,666
OTHER SOURCES/USES OF FUNDS										
17 OTHER SOURCES OF FUNDS (7000)										
18 PERMANENT TRANSFER FROM VARIOUS FUNDS										
19 Abolishment of the Working Cash Fund 12	7110	0	0	0	0	0	0	0	0	0
20 Abatement of the Working Cash Fund 12	7110	0	0	0	0	0	0	0	0	0
21 Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0	0	0	0
22 Transfer Among Funds	7130	0	0	0	0	0	0	0	0	0
23 Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
24 Transfer from Capital Project Fund to O&M Fund	7150	0	0	0	0	0	0	0	0	0
25 Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund 4	7160	0	0	0	0	0	0	0	0	0
26 Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund 5	7170	0	0	0	0	0	0	0	0	0
27 SALE OF BONDS (7200)										
28 Principal on Bonds Sold	7210	0	0	0	0	0	0	0	0	0
29 Premium on Bonds Sold	7220	0	0	0	0	0	0	0	0	0
30 Accrued Interest on Bonds Sold	7230	0	0	0	0	0	0	0	0	0
31 Sale or Compensation for Fixed Assets 6	7300	0	0	0	0	0	0	0	0	0
32 Transfer to Debt Service to Pay Principal on Capital Leases	7400	0	0	0	0	0	0	0	0	0
33 Transfer to Debt Service to Pay Interest on Capital Leases	7500	0	0	0	0	0	0	0	0	0
34 Transfer to Debt Service to Pay Principal on Revenue Bonds	7600	0	0	0	0	0	0	0	0	0
35 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700	0	0	0	0	0	0	0	0	0
36 Transfer to Capital Projects Fund	7800	0	0	0	0	0	0	0	0	0
37 ISBE Loan Proceeds	7900	0	0	0	0	0	0	0	0	0
38 Other Sources Not Classified Elsewhere	7950	0	0	105,000	0	0	0	0	0	0
39 Total Other Sources of Funds		0	0	105,000	0	0	0	0	0	0

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											
2	OTHER USES OF FUNDS (8000)										
45	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
46	Abolishment or Abatement of the Working Cash Fund ¹²	8110									
47	Transfer of Working Cash Fund Interest ¹²	8120									
48	Transfer Among Funds	8130	0	0	0	0	0	0	0	0	0
49	Transfer of Interest	8140	0	0	0	0	0	0	0	0	0
50	Transfer from Capital Project Fund to O&M Fund	8150									
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	0	0	0	0	0	0	0	0	0
54	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0	0	0	0	0	0	0	0
55	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0	0	0	0	0	0	0	0
56	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0	0	0	0	0	0	0	0
57	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0	0	0	0	0	0	0	0
58	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0	0	0	0	0	0	0	0
59	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0	0	0	0	0	0	0	0
60	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0	0	0	0	0	0	0	0
61	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0	0	0	0	0	0	0	0
62	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0	0	0	0	0	0	0	0
63	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0	0	0	0	0	0	0	0
64	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0	0	0	0	0	0	0	0
65	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0	0	0	0	0	0	0	0
66	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0	0	0	0	0	0	0	0
67	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0	0	0	0	0	0	0	0
68	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0	0	0	0	0	0	0	0
69	Taxes Transferred to Pay for Capital Projects	8810	0	0	0	0	0	0	0	0	0
70	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0	0	0	0	0	0	0	0
71	Other Revenues Pledged to Pay for Capital Projects	8830	0	0	0	0	0	0	0	0	0
72	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0	0	0	0	0	0	0	0
73	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0	0	0	0	0	0	0	0
74	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
75	Total Other Sources/Uses of Funds		0	0	105,000	0	0	105,000	0	0	0
76	Total Other Sources/Uses of Funds		0	0	105,000	0	0	(105,000)	0	0	0
77	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		665,195	50,560	(2,576)	42,166	56,428	85,404	32,592	38,144	10,666
78	Fund Balances without Student Activity Funds - July 1, 2020		3,105,258	305,485	56,847	164,049	350,195	518,606	436,959	333,138	134,662
79	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		3,770,453	356,045	54,271	206,215	406,623	604,010	469,551	371,282	145,328
80	Fund Balances without Student Activity Funds - June 30, 2021										
81											
82											

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										
2										
85		143,554								
86		101,342								
87	1799									
88										
89	1999	115,114								
90		(43,772)								
91		129,782								
92										
93										
94	1000	1,952,761	336,327	244,598	127,064	226,954	429,178	32,592	287,497	32,107
95	2000	0	0	0	0	0	0	0	0	0
96	3000	3,371,503	0	0	241,507	10,843	0	0	0	0
97	4000	1,352,713	0	0	0	52,938	0	0	0	0
98		6,676,977	336,327	244,598	368,571	290,735	429,178	32,592	287,497	32,107
99	3998	2,446,353	0	0	0	0	0	0	0	0
100		9,123,330	336,327	244,598	368,571	290,735	429,178	32,592	287,497	32,107
101										
102	1000	3,844,514				78,685				
103	2000	1,897,455	285,767		326,405	138,840	238,774		249,353	21,441
104	3000	96,659	0	0	0	6,855	0	0	0	0
105	4000	186,926	0	0	0	9,927	0	0	0	0
106	5000	0	0	352,174	0	0	0	0	0	0
107		6,025,554	285,767	352,174	326,405	234,307	238,774		249,353	21,441
108	4180	2,446,353	0	0	0	0	0	0	0	0
109		8,471,907	285,767	352,174	326,405	234,307	238,774		249,353	21,441
110		651,423	50,560	(107,576)	42,166	56,428	190,404	32,592	38,144	10,666
111										
112		0	0	105,000	0	0	0	0	0	0
113										
114		0	0	0	0	0	105,000	0	0	0
115		0	0	105,000	0	0	(105,000)	0	0	0
116		3,900,235	356,045	54,271	206,215	406,623	604,010	469,551	371,282	145,328
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
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
1										
2										
3										
4	1100	1,408,820	320,173	244,524	126,920	114,933	0	32,017	274,830	32,017
5										
6										
7										
8										
9										
10										
11										
12		1,466,399	320,173	244,524	126,920	217,373	0	32,017	274,830	32,017
13										
14										
15										
16										
17										
18		216,542	0	0	0	9,377	0	0	0	0
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
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The accompanying notes are an integral part of these financial statements.

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 #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1											
2											
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees										
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	3,340	204	74	144	204	482	575	188	90
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		3,340	204	74	144	204	482	575	188	90
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	0								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	27,698								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	505								
74	Other Food Service (Describe & Itemize)	1690	33,699								
75	Total Food Service		61,902								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	9,450	0							
78	Admissions - Other (Describe & Itemize)	1715	0	0							
79	Fees	1720	21,918	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	Student Activity Funds Revenues	1799	101,342								
83	Total District/School Activity Income (without Student Activity Funds)		31,368								
84	Total District/School Activity Income (with Student Activity Funds)		132,710								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	21,768								
87	Rentals - Summer School Textbooks	1812	0								
88	Rentals - Adult/Continuing Education Textbooks	1813	0								
89	Rentals - Other (Describe & Itemize)	1819	0								
90	Sales - Regular Textbooks	1821	0								
91	Sales - Summer School Textbooks	1822	0								
92	Sales - Adult/Continuing Education Textbooks	1823	0								
93	Sales - Other (Describe & Itemize)	1829	0								
94	Other (Describe & Itemize)	1890	0								
95	Total Textbook Income		21,768								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	0	15,950							
98	Contributions and Donations from Private Sources	1920	20,000	0	0	0	0	0	0	0	0
99	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
100	Services Provided Other Districts	1940	0	0	0	0	0	19,000	0	12,479	0
101	Refund or Prior Years' Expenditures	1950	0	0	0	0	0	0	0	0	0
102	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
103	Drivers' Education Fees	1970	2,550	0	0	0	0	0	0	0	0
104	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
105	School Facility Occupation Tax Proceeds	1983	0	0	0	0	0	409,696	0	0	0

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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) 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											
2											
106	Payment from Other Districts	1991	0	0	0	0	0	0	0	0	0
107	Sale of Vocational Projects	1992	0	0	0	0	0	0	0	0	0
108	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0	0	0	0
109	Other Local Revenues (Describe & Itemize)	1999	27,550	0	0	0	0	0	0	0	0
110	Total Other Revenues from Local Sources		50,100	15,950	0	0	0	428,696	0	12,479	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	1,851,419	336,327	244,598	127,064	226,954	429,178	32,592	287,497	32,107
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	1,952,761								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100	0	0	0	0	0	0	0	0	0
115	Flow-through Revenue from Federal Sources	2200	0	0	0	0	0	0	0	0	0
116	Other Flow-Through (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
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 18-8.15)	3001	3,017,102	0	0	50,000	0	0	0	0	0
121	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0	0	0	0
122	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0	0	0	0
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0	0	0	0
124	Total Unrestricted Grants-In-Aid		3,017,102	0	0	50,000	0	0	0	0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	34,377	0	0	0	0	0	0	0	0
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	0	0	0	0	0	0	0	0	0
129	Special Education - Personnel	3110	0	0	0	0	0	0	0	0	0
130	Special Education - Orphanage - Individual	3120	1,584	0	0	0	0	0	0	0	0
131	Special Education - Orphanage - Summer/Individual	3130	0	0	0	0	0	0	0	0	0
132	Special Education - Summer School	3145	0	0	0	0	0	0	0	0	0
133	Special Education - Other (Describe & Itemize)	3199	0	0	0	0	0	0	0	0	0
134	Total Special Education		35,961	0	0	0	0	0	0	0	0
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200	0	0	0	0	0	0	0	0	0
137	CTE - Secondary Program Improvement (CTE)	3220	11,857	0	0	0	0	0	0	0	0
138	CTE - W/CECP	3225	0	0	0	0	0	0	0	0	0
139	CTE - Agriculture Education	3235	16,410	0	0	0	0	0	0	0	0
140	CTE - Instructor Practicum	3240	0	0	0	0	0	0	0	0	0
141	CTE - Student Organizations	3270	0	0	0	0	0	0	0	0	0
142	CTE - Other (Describe & Itemize)	3299	0	0	0	0	0	0	0	0	0
143	Total Career and Technical Education		27,767	0	0	0	0	0	0	0	0
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TI and TBE	3305	0	0	0	0	0	0	0	0	0
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0	0	0	0	0	0	0	0	0
147	Total Bilingual Ed		0	0	0	0	0	0	0	0	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) 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											
2											
148	State Free Lunch & Breakfast	3360	871								
149	School Breakfast Initiative	3365	0				0				
150	Driver Education	3370	7,333								
151	Adult Ed (from ICCB)	3410	0								
152	Adult Ed - Other (Describe & Itemize)	3499	0								
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500	0			152,751					
155	Transportation - Special Education	3510	0			38,756					
156	Transportation - Other (Describe & Itemize)	3599	0								
157	Total Transportation					191,507					
158	Learning Improvement - Change Grants	3610	0								
159	Scientific Literacy	3660	0								
160	Tenant Alternative/Optional Education	3695	0								
161	Truant Alternative - Block Grant	3705	281,719				10,843				
162	Early Childhood - Block Grant	3766	0								
163	Chicago General Education Block Grant	3767	0								
164	Chicago Educational Services Block Grant	3775	0								
165	School Safety & Educational Improvement Block Grant	3780	0								
166	Technology - Technology for Success	3815	0								
167	State Charter Schools	3825	0								
168	Extended Learning Opportunities - Summer Bridges	3920	0								
169	Infrastructure Improvements - Planning/Construction	3925	0								
170	School Infrastructure - Maintenance Projects	3999	750								
171	Other Restricted Revenue from State Sources (Describe & Itemize)		354,401			191,507	10,843				
172	Total Restricted Grants-In-Aid	3000	3,371,503			241,507	10,843				
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001	0								
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0								
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0			0	0				
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045	0								
180	Construction (Impact Aid)	4050	0								
181	MAGNET	4060	0								
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0								
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		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	0								
187	Title V - District Projects	4105	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 #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1											
2											
188	Title V - Rural Education Initiative (REI)	4107	14,045	0	0	0	0	0	0	0	0
189	Title V - Other (Describe & Itemize)	4199	0	0	0	0	0	0	0	0	0
190	Total Title V		14,045	0	0	0	0	0	0	0	0
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200	0	0	0	0	0	0	0	0	0
193	National School Lunch Program	4210	7,527	0	0	0	0	0	0	0	0
194	Special Milk Program	4215	0	0	0	0	0	0	0	0	0
195	School Breakfast Program	4220	2,132	0	0	0	0	0	0	0	0
196	Summer Food Service Program	4225	241,425	0	0	0	0	0	0	0	0
197	Child and Adult Care Food Program	4226	0	0	0	0	0	0	0	0	0
198	Fresh Fruits & Vegetables	4240	0	0	0	0	0	0	0	0	0
199	Food Service - Other (Describe & Itemize)	4299	0	0	0	0	0	0	0	0	0
200	Total Food Service		251,084	0	0	0	0	0	0	0	0
201	TITLE I										
202	Title I - Low Income	4300	323,521	0	0	0	16,486	0	0	0	0
203	Title I - Low Income - Neglected, Private	4305	0	0	0	0	0	0	0	0	0
204	Title I - Migrant Education	4340	0	0	0	0	0	0	0	0	0
205	Title I - Other (Describe & Itemize)	4399	29,458	0	0	0	0	0	0	0	0
206	Total Title I		352,979	0	0	0	16,486	0	0	0	0
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	25,361	0	0	0	0	0	0	0	0
209	Title IV - 21st Century Comm Learning Centers	4421	0	0	0	0	0	0	0	0	0
210	Title IV - Other (Describe & Itemize)	4499	0	0	0	0	0	0	0	0	0
211	Total Title IV		25,361	0	0	0	0	0	0	0	0
212	FEDERAL - SPECIAL EDUCATION										
213	Fed - Spec Education - Preschool Flow-Through	4600	6,956	0	0	0	62	0	0	0	0
214	Fed - Spec Education - Preschool Discretionary	4605	0	0	0	0	0	0	0	0	0
215	Fed - Spec Education - IDEA - Flow Through	4620	160,449	0	0	0	23,744	0	0	0	0
216	Fed - Spec Education - IDEA - Room & Board	4625	0	0	0	0	0	0	0	0	0
217	Fed - Spec Education - IDEA - Discretionary	4630	0	0	0	0	0	0	0	0	0
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0	0	0	0	0	0	0	0
219	Total Federal - Special Education		167,385	0	0	0	23,806	0	0	0	0
220	CTE - PERKINS										
221	CTE - Perkins - Title III E - Tech Prep	4770	9,609	0	0	0	0	0	0	0	0
222	CTE - Other (Describe & Itemize)	4799	0	0	0	0	0	0	0	0	0
223	Total CTE - Perkins		9,609	0	0	0	0	0	0	0	0
224	Federal - Adult Education										
225	ARRA - General State Aid - Education Stabilization	4810	0	0	0	0	0	0	0	0	0
226	ARRA - Title I - Low Income	4850	0	0	0	0	0	0	0	0	0
227	ARRA - Title I - Neglected, Private	4851	0	0	0	0	0	0	0	0	0
228	ARRA - Title I - Delinquent, Private	4852	0	0	0	0	0	0	0	0	0
229	ARRA - Title I - School Improvement (Part A)	4853	0	0	0	0	0	0	0	0	0
230	ARRA - Title I - School Improvement (Section 1009g)	4854	0	0	0	0	0	0	0	0	0
231	ARRA - IDEA - Part B - Preschool	4855	0	0	0	0	0	0	0	0	0
232	ARRA - IDEA - Part B - Flow-Through	4856	0	0	0	0	0	0	0	0	0
233	ARRA - Title II D - Technology-Formula	4857	0	0	0	0	0	0	0	0	0
234	ARRA - Title II D - Technology-Competitive	4860	0	0	0	0	0	0	0	0	0
235	ARRA - McKinney - Vento Homeless Education	4861	0	0	0	0	0	0	0	0	0
236	ARRA - Child Nutrition Equipment Assistance	4862	0	0	0	0	0	0	0	0	0
237	Impact Aid Formula Grants	4863	0	0	0	0	0	0	0	0	0
238	Impact Aid Competitive Grants	4864	0	0	0	0	0	0	0	0	0
239	Qualified Zone Academy Bond Tax Credits	4865	0	0	0	0	0	0	0	0	0
		4866	0	0	0	0	0	0	0	0	0

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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) 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											
2											
240	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0	0	0	0
241	Build America Bond Tax Credits	4868	0	0	0	0	0	0	0	0	0
242	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0	0	0	0
243	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0	0	0	0
244	Other ARRA Funds - II	4871	0	0	0	0	0	0	0	0	0
245	Other ARRA Funds - III	4872	0	0	0	0	0	0	0	0	0
246	Other ARRA Funds - IV	4873	0	0	0	0	0	0	0	0	0
247	Other ARRA Funds - V	4874	0	0	0	0	0	0	0	0	0
248	ARRA - Early Childhood	4875	0	0	0	0	0	0	0	0	0
249	Other ARRA Funds VII	4876	0	0	0	0	0	0	0	0	0
250	Other ARRA Funds VIII	4877	0	0	0	0	0	0	0	0	0
251	Other ARRA Funds IX	4878	0	0	0	0	0	0	0	0	0
252	Other ARRA Funds X	4879	0	0	0	0	0	0	0	0	0
253	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0
258	Title III - Language Inst Program - Limited Eng (LPI EP)	4909	0	0	0	0	0	0	0	0	0
259	McKinney Education for Homeless Children	4920	0	0	0	0	0	0	0	0	0
260	Title II - Eisenhower Professional Development Formula	4930	0	0	0	0	0	0	0	0	0
261	Title II - Teacher Quality	4932	25,563	0	0	0	105	0	0	0	0
262	Federal Charter Schools	4950	0	0	0	0	0	0	0	0	0
263	State Assessment Grants	4981	0	0	0	0	0	0	0	0	0
264	Grant for State Assessments and Related Activities	4982	0	0	0	0	0	0	0	0	0
265	Medicaid Matching Funds - Administrative Outreach	4991	0	0	0	0	0	0	0	0	0
266	Medicaid Matching Funds - Fee-for-Service Program	4992	7,779	0	0	0	0	0	0	0	0
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	498,908	0	0	0	12,541	0	0	0	0
268	Total Restricted Grants-in-Aid Received from the Federal Govt Thru the State		1,352,713	0	0	0	52,938	0	0	0	0
269	Total Receipts/Revenues from Federal Sources	4000	1,352,713	0	0	0	52,938	0	0	0	0
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		6,575,635	336,327	244,598	368,571	290,735	429,178	32,592	287,497	32,107
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		6,676,977	336,327	244,598	368,571	290,735	429,178	32,592	287,497	32,107

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

1	2	3	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
			10 - EDUCATIONAL FUND (ED)											
4			INSTRUCTION (ED)	1000										
5			Regular Programs	1100	1,386,345	347,400	446	99,119	31,231	540	0	0	1,865,081	2,189,542
6			Tuition Payment to Charter Schools	1115										0
7			Pre-K Programs	1125	104,593	34,263	0	12,648	0	0	0	0	151,504	161,678
8			Special Education Programs (Functions 1200-1220)	1200	467,042	87,558	33,742	8,636	0	0	0	0	596,978	563,119
9			Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
10			Remedial and Supplemental Programs K-12	1250	137,088	37,543	49,035	157,882	153,297	0	0	0	534,845	570,228
11			Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	58,074
12			Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13			CTE Programs	1400	184,406	47,869	1,421	27,029	1,439	350	0	0	262,014	261,261
14			Interscholastic Programs	1500	132,068	18,457	15,822	11,049	0	5,479	0	0	182,875	184,850
15			Summer School Programs	1600	36,926	8,642	0	0	0	0	0	0	45,568	59,049
16			Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
17			Driver's Education Programs	1700	47,066	13,308	0	23	0	0	0	0	60,397	60,397
18			Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
19			Traut Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20			Pre-K Programs - Private Tuition	1910										0
21			Regular K-12 Programs - Private Tuition	1911										0
22			Special Education Programs K-12 - Private Tuition	1912										0
23			Special Education Programs Pre-K - Tuition	1913						30,138			30,138	35,000
24			Remedial/Supplemental Programs K-12 - Private Tuition	1914										0
25			Remedial/Supplemental Programs Pre-K - Private Tuition	1915										0
26			Adult/Continuing Education Programs - Private Tuition	1916										0
27			CTE Programs - Private Tuition	1917										0
28			Interscholastic Programs - Private Tuition	1918										0
29			Summer School Programs - Private Tuition	1919										0
30			Gifted Programs - Private Tuition	1920										0
31			Bilingual Programs - Private Tuition	1921										0
32			Traut Alternative/Optional Ed Programs - Private Tuition	1922										0
33			Student Activity Fund Expenditures	1999										0
34			Total Instruction ³⁰ (without Student Activity Funds)	1000	2,495,534	594,540	100,466	316,386	185,967	115,114	0	0	3,729,400	4,143,138
35			Total Instruction ³⁰ (with Student Activity Funds)	1000	2,495,534	594,540	100,466	316,386	185,967	151,621	0	0	3,844,514	4,293,138
36			SUPPORT SERVICES (ED)	2000										
37			SUPPORT SERVICES - PUPILS											
38			Attendance & Social Work Services	2110	2,776	0	1,000	0	0	0	0	0	3,776	3,900
39			Guidance Services	2120	91,279	24,357	0	0	0	0	0	0	115,636	115,767
40			Health Services	2130	18,856	5,952	2,331	15,255	0	0	0	0	42,294	56,514
41			Psychological Services	2140	0	0	1,340	0	0	0	0	0	1,340	1,340
42			Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
43			Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
44			Total Support Services - Pupils	2100	112,911	30,205	4,671	15,255	0	0	0	0	165,046	177,521
45			SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46			Improvement of Instruction Services	2210	9,275	3,275	53,898	925	0	0	0	0	67,373	151,594
47			Educational Media Services	2220	16,279	5,054	0	0	0	412	0	0	21,745	24,825
48			Assessment & Testing	2280	0	0	8,596	0	0	0	0	0	8,596	10,550
49			Total Support Services - Instructional Staff	2200	25,554	8,329	62,494	925	0	412	0	0	97,714	186,969
50			SUPPORT SERVICES - GENERAL ADMINISTRATION											
51			Board of Education Services	2310	960	0	16,335	2,030	0	13,194	0	0	32,519	33,239
52			Executive Administration Services	2320	173,709	32,291	9,139	3,766	0	3,349	0	0	222,254	226,151
53			Special Area Administration Services	2330	0	0	1,000	0	0	0	0	0	1,000	500
54			Tort Immunity Services	2361										0
55			Total Support Services - General Administration	2300	174,669	32,291	26,474	5,796	0	16,543	0	0	255,773	259,890
56			SUPPORT SERVICES - SCHOOL ADMINISTRATION											

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												
57	Office of the Principal Services	2410	322,631	60,611	37,576	25,220	0	990	0	0	447,028	462,313
58	Other Support Services - School Admin. (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
59	Total Support Services - School Administration	2400	322,631	60,611	37,576	25,220	0	990	0	0	447,028	462,313
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
62	Fiscal Services	2520	40,145	6,364	1,000	0	0	0	0	0	47,509	291,614
63	Operation & Maintenance of Plant Services	2540	281,753	29,113	40,708	32,311	95,253	0	0	0	479,138	718,059
64	Pupil Transportation Services	2550	0	0	55,667	0	0	0	0	0	55,667	2,518
65	Food Services	2560	68,198	6,431	200,981	3,682	1,335	0	0	0	280,612	375,875
66	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
67	Total Support Services - Business	2500	390,091	41,908	298,356	35,993	96,578	0	0	0	862,926	1,388,066
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
71	Information Services	2630	0	0	0	0	0	0	0	0	0	0
72	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
73	Data Processing Services	2660	0	0	750	0	0	0	0	0	750	750
74	Total Support Services - Central	2600	0	0	750	0	0	0	0	0	750	750
75	Other Support Services (Describe & Itemize)	2900	69,462	0	0	0	0	756	0	0	70,218	72,745
76	Total Support Services	2000	1,095,318	173,348	430,321	83,189	96,578	18,701	0	0	1,897,455	2,548,254
77	COMMUNITY SERVICES (ED)	3000	49,205	13,338	2,255	31,861	0	0	0	0	96,659	99,925
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110	0	0	4,305	0	0	0	0	0	4,305	23,414
81	Payments for Special Education Programs	4120	0	0	182,621	0	0	0	0	0	182,621	303,599
82	Payments for Adult/Continuing Education Programs	4130	0	0	0	0	0	0	0	0	0	0
83	Payments for CTE Programs	4140	0	0	0	0	0	0	0	0	0	0
84	Payments for Community College Programs	4170	0	0	0	0	0	0	0	0	0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0	0	0	0	0	0	0	0	0	0
86	Total Payments to Other Govt Units (In-State)	4100	0	0	186,926	0	0	0	0	0	186,926	327,013
87	Payments for Regular Programs - Tuition	4210	0	0	0	0	0	0	0	0	0	54,167
88	Payments for Special Education Programs - Tuition	4220	0	0	0	0	0	0	0	0	0	0
89	Payments for Adult/Continuing Education Programs - Tuition	4230	0	0	0	0	0	0	0	0	0	0
90	Payments for CTE Programs - Tuition	4240	0	0	0	0	0	0	0	0	0	0
91	Payments for Community College Programs - Tuition	4270	0	0	0	0	0	0	0	0	0	0
92	Payments for Other Programs - Tuition	4280	0	0	0	0	0	0	0	0	0	0
93	Other Payments to In-State Govt Units	4290	0	0	0	0	0	0	0	0	0	0
94	Total Payments to Other Govt Units - Tuition (In State)	4200	0	0	0	0	0	0	0	0	0	54,167
95	Payments for Regular Programs - Transfers	4310	0	0	0	0	0	0	0	0	0	0
96	Payments for Special Education Programs - Transfers	4320	0	0	0	0	0	0	0	0	0	0
97	Payments for Adult/Continuing Ed Programs - Transfers	4330	0	0	0	0	0	0	0	0	0	0
98	Payments for CTE Programs - Transfers	4340	0	0	0	0	0	0	0	0	0	0
99	Payments for Community College Programs - Transfers	4370	0	0	0	0	0	0	0	0	0	0
100	Payments for Other Programs - Transfers	4380	0	0	0	0	0	0	0	0	0	0
101	Other Payments to In-State Govt Units - Transfers	4390	0	0	0	0	0	0	0	0	0	0
102	Total Payments to Other Govt Units - Transfers (In-State)	4300	0	0	0	0	0	0	0	0	0	0
103	Payments to Other Govt Units (Out-of-State)	4400	0	0	0	0	0	0	0	0	0	0
104	Total Payments to Other Govt Units	4000	0	0	186,926	0	0	0	0	0	186,926	381,180
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110	0	0	0	0	0	0	0	0	0	0
108	Tax Anticipation Notes	5120	0	0	0	0	0	0	0	0	0	0
109	Corporate Personal Prop. Rep. Tax Anticipation Notes	5130	0	0	0	0	0	0	0	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) 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												
110	State Aid Anticipation Certificates	5140										0
111	Other Interest on Short-Term Debt	5150										0
112	Total Interest on Short-Term Debt	5100										0
113	Debt Services - Interest on Long-Term Debt	5200										0
114	Total Debt Services	5000										0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		3,640,057	781,226	719,968	431,436	282,545	55,208	0	0	5,910,440	7,172,497
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		3,640,057	781,226	719,968	431,436	282,545	170,322	0	0	6,025,554	7,322,497
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)											
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										665,195	
120											651,423	
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530	0	0	5,610	0	0	0	0	0	5,610	7,500
128	Operation & Maintenance of Plant Services	2540	0	0	60,390	163,217	56,550	0	0	0	280,157	308,801
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
130	Food Services	2560	0	0	0	0	0	0	0	0	0	0
131	Total Support Services - Business	2500	0	0	66,000	163,217	56,550	0	0	0	285,767	316,301
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	Total Support Services	2000	0	0	66,000	163,217	56,550	0	0	0	285,767	316,301
134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110										
138	Payments for Special Education Programs	4120										
139	Payments for CTE Programs	4140										
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190										
141	Total Payments to Other Govt. Units (In-State)	4100										
142	Payments to Other Govt. Units (Out of State)	4400										
143	Total Payments to Other Govt Units	4000										
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110										
147	Tax Anticipation Notes	5120										
148	Corporate Personal Prop. Tax Anticipation Notes	5130										
149	State Aid Anticipation Certificates	5140										
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150										
151	Total Debt Service - Interest on Short-Term Debt	5100										
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200										
153	Total Debt Services	5000										
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		0	0	66,000	163,217	56,550	0	0	0	285,767	316,301
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/Expenditures										50,560	

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)	Fund #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
157												
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)	4150										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						129,674			129,674	129,674
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300										
174								220,000			220,000	230,901
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			2,500			2,500	2,500
176	Total Debt Services	5000			0			352,174			352,174	363,075
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/Expenditures				0			352,174			352,174	363,075
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										52,576	(107,576)
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	189,882	15,915	89,114	29,541	0	1,953			326,405	332,463
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0			0	0
188	Total Support Services	2000	189,882	15,915	89,114	29,541	0	1,953			326,405	332,463
189	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110			0			0			0	0
193	Payments for Special Education Programs	4120			0			0			0	0
194	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
195	Payments for CTE Programs	4140			0			0			0	0
196	Payments for Community College Programs	4170			0			0			0	0
197	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0	0
198	Total Payments to Other Govt Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110						0			0	0
204	Tax Anticipation Notes	5120						0			0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
206	State Aid Anticipation Certificates	5140						0			0	0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0

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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												
208	Total Debt Services - Interest On Short-Term Debt	5100										0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										0
210	(Lease/Purchase Principal Retired) ¹¹	5400										0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5000										0
212	Total Debt Services	6000										0
213	PROVISION FOR CONTINGENCIES (TR)											
214	Total Disbursements/ Expenditures		189,882	15,915	89,114	29,541	0	1,953	0	0	326,405	332,463
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										42,166	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)	1000										
218	INSTRUCTION (MR/SS)	1100										
219	Regular Programs	1125		22,676							22,676	23,652
220	Pre-K Programs	1200		5,893							5,893	6,475
221	Special Education Programs (Functions 1200-1220)	1225		30,606							30,606	30,137
222	Special Education Programs - Pre-K	1250		0							0	0
223	Remedial and Supplemental Programs - K-12	1275		10,129							10,129	10,940
224	Remedial and Supplemental Programs - Pre-K	1300		0							0	0
225	Adult/Continuing Education Programs	1400		0							0	0
226	CTE Programs	1500		2,667							2,667	2,685
227	Interscholastic Programs	1600		4,387							4,387	4,615
228	Summer School Programs	1650		1,645							1,645	4,282
229	Gifted Programs	1700		0							0	0
230	Driver's Education Programs	1800		682							682	690
231	Bilingual Programs	1900		0							0	0
232	Truants' Alternative & Optional Programs	1900		0							0	0
233	Total Instruction	1000		78,685							78,685	83,477
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS	2100										
236	Attendance & Social Work Services	2110		212							212	225
237	Guidance Services	2120		1,170							1,170	1,184
238	Health Services	2130		5,473							5,473	6,200
239	Psychological Services	2140		0							0	0
240	Speech Pathology & Audiology Services	2150		0							0	0
241	Other Support Services - Pupils (Describe & Itemize)	2190		0							0	0
242	Total Support Services - Pupils	2100		6,855							6,855	7,609
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF	2200										
244	Improvement of Instruction Services	2210		117							117	1,297
245	Educational Media Services	2220		2,814							2,814	3,050
246	Assessment & Testing	2230		0							0	0
247	Total Support Services - Instructional Staff	2200		2,931							2,931	4,347
248	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
249	Board of Education Services	2310		73							73	75
250	Executive Administration Services	2320		8,687							8,687	9,215
251	Special Area Administration Services	2330		0							0	0
252	Claims Paid from Self Insurance Fund	2361		0							0	0
253	Risk Management and Claims Services Payments	2365		0							0	0
254	Total Support Services - General Administration	2300		8,760							8,760	9,290
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION	2400										
256	Office of the Principal Services	2410		19,360							19,360	22,150
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
258	Total Support Services - School Administration	2400		19,360							19,360	22,150
259	SUPPORT SERVICES - BUSINESS											

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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)	Punct #	(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	Direction of Business Support Services	2510		0							0	0
261	Fiscal Services	2520		7,003							7,003	7,200
262	Facilities Acquisition & Construction Services	2530		0							0	0
263	Operation & Maintenance of Plant Services	2540		47,440							47,440	59,787
264	Pupil Transportation Services	2550		22,735							22,735	24,645
265	Food Services	2560		11,581							11,581	12,705
266	Internal Services	2570		0							0	0
267	Total Support Services - Business	2500		88,759							88,759	98,337
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610		0							0	0
270	Planning, Research, Development, & Evaluation Services	2620		0							0	0
271	Information Services	2630		0							0	0
272	Staff Services	2640		0							0	0
273	Data Processing Services	2660		0							0	0
274	Total Support Services - Central	2600		0							0	0
275	Other Support Services (Describe & Itemize)	2900		12,175							12,175	12,392
276	Total Support Services	2000		138,840							138,840	154,125
277	COMMUNITY SERVICES (MR/SS)	3000		6,855							6,855	8,825
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110										0
280	Payments for Special Education Programs	4120		9,927							9,927	23,000
281	Payments for CTE Programs	4140		0							0	0
282	Total Payments to Other Govt Units	4000		9,927							9,927	23,000
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110										0
286	Tax Anticipation Notes	5120										0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										0
288	State Aid Anticipation Certificates	5140										0
289	Other (Describe & Itemize)	5150										0
290	Total Debt Services - Interest	5000										0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										0
292	Total Disbursements/Expenditures			234,307							234,307	269,427
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										56,428	
294												
295												
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2510		0			238,774				238,774	275,000
299	Other Support Services (Describe & Itemize)	2900		0			0				0	0
300	Total Support Services	2000		0			238,774				238,774	275,000
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											0
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
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
309	Total Disbursements/Expenditures			0			238,774				238,774	275,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										190,404	
311												
312												

70 - WORKING CASH (WC)

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)	Fund #	(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
314	80 - TORT FUND (TF)	1000										
315	INSTRUCTION (TF)	1100										
316	Regular Programs	1115										
317	Tuition Payment to Charter Schools	1115										
318	Pre-K Programs	1125										
319	Special Education Programs (Functions 1200 - 1220)	1200										
320	Special Education Programs Pre-K	1225										
321	Remedial and Supplemental Programs K-12	1250										
322	Remedial and Supplemental Programs Pre-K	1275										
323	Adult/Continuing Education Programs	1300										
324	CTE Programs	1400										
325	Interscholastic Programs	1500										
326	Summer School Programs	1600										
327	Gifted Programs	1650										
328	Driver's Education Programs	1700										
329	Bilingual Programs	1800										
330	Truant Alternative & Optional Programs	1900										
331	Pre-K Programs - Private Tuition	1910										
332	Regular K-12 Programs - Private Tuition	1911										
333	Special Education Programs K-12 Private Tuition	1912										
334	Special Education Programs Pre-K Tuition	1913										
335	Remedial/Supplemental Programs K-12 Private Tuition	1914										
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915										
337	Adult/Continuing Education Programs Private Tuition	1916										
338	CTE Programs Private Tuition	1917										
339	Interscholastic Programs Private Tuition	1918										
340	Summer School Programs Private Tuition	1919										
341	Gifted Programs Private Tuition	1920										
342	Bilingual Programs Private Tuition	1921										
343	Truant Alternative/Opt Ed Programs Private Tuition	1922										
344	Total Instruction*	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110										
348	Guidance Services	2120										
349	Health Services	2130	12,740								12,740	
350	Psychological Services	2140										
351	Speech Pathology & Audiology Services	2150										
352	Other Support Services - Pupils (Describe & Itemize)	2190										
353	Total Support Services - Pupil	2100	12,740	0	0	0	0	0	0	0	12,740	
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	
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310			5,242						5,242	
361	Executive Administration Services	2320	13,348								13,348	
362	Special Area Administration Services	2330										
363	Claims Paid from Self Insurance Fund	2361	0	0	0						0	186,108
364	Risk Management and Claims Services Payments	2365	0	0	0						0	53,524
365	Total Support Services - General Administration	2300	13,348	0	5,242	0	0	0	0	0	18,590	239,632
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	10,722								10,722	
368	Other Support Services - School Administration (Describe & Itemize)	2490										

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	(500) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2			10,722	0	0	0	0	0	0	0	10,722	0
369	Total Support Services - School Administration	2400	10,722	0	0	0	0	0	0	0	10,722	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510										0
372	Fiscal Services	2520										0
373	Operation & Maintenance of Plant Services	2540	4,128		126,840						130,968	0
374	Pupil Transportation Services	2550										0
375	Food Services	2560										0
376	Internal Services	2570										0
377	Total Support Services - Business	2500	4,128	0	126,840	0	0	0	0	0	130,968	0
378	Support Services - Central	2600										0
379	Direction of Central Support Services	2610										0
380	Planning, Research, Development & Evaluation Services	2620										0
381	Information Services	2630										0
382	Staff Services	2640										0
383	Data Processing Services	2660										0
384	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
385	Other Support Services (Describe & Itemize)	2900			76,333						76,333	0
386	Total Support Services	2000	40,938	0	208,415	0	0	0	0	0	249,353	239,632
387	COMMUNITY SERVICES (TF)	3000	0	0	0	0	0	0	0	0	0	0
388	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
389	Payments to Other Dist & Govt Units (In-State)	4110										0
390	Payments for Regular Programs	4120										0
391	Payments for Special Education Programs	4130										0
392	Payments for Adult/Continuing Education Programs	4140										0
393	Payments for CTE Programs	4170										0
394	Payments for Community College Programs	4190										0
395	Other Payments to In-State Govt Units (Describe & Itemize)	4100			0							0
396	Total Payments to Other Dist & Govt Units (In-State)	4210			0							0
397	Payments for Regular Programs - Tuition	4220										0
398	Payments for Special Education Programs - Tuition	4230										0
399	Payments for Adult/Continuing Education Programs - Tuition	4240										0
400	Payments for CTE Programs - Tuition	4270										0
401	Payments for Community College Programs - Tuition	4280										0
402	Payments for Other Programs - Tuition	4290										0
403	Other Payments to In-State Govt Units (Describe & Itemize)	4300										0
404	Total Payments to Other Dist & Govt Units - Tuition (In State)	4310										0
405	Payments for Regular Programs - Transfers	4320										0
406	Payments for Special Education Programs - Transfers	4330										0
407	Payments for Adult/Continuing Ed Programs - Transfers	4340										0
408	Payments for CTE Programs - Transfers	4370										0
409	Payments for Community College Program - Transfers	4380										0
410	Payments for Other Programs - Transfers	4390										0
411	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4300			0							0
412	Total Payments to Other Dist & Govt Units-Transfers (In State)	4400			0							0
413	Payments to Other Dist & Govt Units (Out of State)	4000										0
414	Total Payments to Other Dist & Govt Units	5000										0
415	DEBT SERVICES (TF)	5110										0
416	Tax Anticipation Warrants	5130										0
417	Corporate Personal Prop. Rep. Tax Anticipation Notes	5150										0
418	Other Interest or Short-Term Debt	5000										0
420	Total Debt Services - Interest on Short-Term Debt	6000										0
421	PROVISIONS FOR CONTINGENCIES (TF)											0
422	Total Disbursements/Expenditures		40,938	0	208,415	0	0	0	0	0	249,353	239,632
423	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										58,144	

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												
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	6,495	977	13,969	0	0	0	21,441	26,200
429	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
430	Total Support Services - Business	2500	0	0	6,495	977	13,969	0	0	0	21,441	26,200
431	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
432	Total Support Services	2000	0	0	6,495	977	13,969	0	0	0	21,441	26,200
433	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
434	Payments to Regular Programs	4110										
435	Payments to Special Education Programs	4120										
436	Other Payments to In-State Govt. Units (Describe & Itemize)	4190										
437	Total Payments to Other Govt Units	4000										
438	DEBT SERVICES (FP&S)	5000										
439	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
440	Tax Anticipation Warrants	5110										
441	Other Interest on Short-Term Debt (Describe & Itemize)	5150										
442	Total Debt Service - Interest on Short-Term Debt	5100										
443	DEBT SERVICES - INTEREST ON LONG-TERM DEBT											
444	Debt Service - Payments of Principal on Long-Term Debt ¹⁵	5300										
445	(Lease/Purchase Principal Retired)	5000										
446	Total Debt Service	6000										
447	PROVISION FOR CONTINGENCIES (FP&S)											
448	Total Disbursements/Expenditures		0	0	6,495	977	13,969	0	0	0	21,441	26,200
	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										10,666	

NOKOMIS COMMUNITY UNIT SCHOOL DISTRICT 22
NOKOMIS, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

Note 1 - Summary of Significant Accounting Policies

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

The financial statements have been issued using the Illinois State Board of Education's Annual Financial Report Forms and therefore, do not include the financial statements as required by Government Accounting Standards Board Statement 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Government*, in accordance with accounting principles generally accepted in the United States of America.

A. Principles used to Determine Scope of Entity

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

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

The District is a member of NPT Special Education Cooperative that provides special education services for the member districts. The District pays assessments to the joint agreement. Separate financial statements are available through the NPT Special Education Cooperative office at 512 W Spresser Street, Taylorville, IL 62568. In addition, the District is a member of the Okaw Area Vocational Center joint agreement, which provides vocational education services for the member districts. Separate financial statements are available through the Okaw Area Vocational Center office at 1109 N 8th, Vandalia, IL 62471.

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

B. Basis of Presentation - Fund Accounting

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

District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds and account groups are used by the District:

NOKOMIS COMMUNITY UNIT SCHOOL DISTRICT 22
NOKOMIS, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

Note 1 - Continued

Governmental Funds

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

The Educational Fund and the Operations and Maintenance Fund are the general operating funds of the District. They are used to account for all financial resources except those required to be accounted for in another fund. The Special Education levy, Leasing levy, and Student Activity Funds and Convenience Accounts are included in the Educational fund.

The Transportation Fund, the Municipal Retirement/Social Security Fund and the Tort Fund are used to account for the proceeds of specific revenue sources (other than those accounted for in the Debt Services Fund or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes.

The Capital Projects Fund and the Fire Prevention and Safety Fund account for financial resources to be used for the acquisition or construction of major capital facilities.

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

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

Governmental Funds - Measurement Focus

The financial statements of all governmental funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position, rather than upon net income determination. This means that only current assets and current liabilities are generally included on their statements of assets and liabilities. Their reported fund balance (net current assets) is considered a measure of "available spendable resources."

Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Fixed Assets and General Long-Term Debt Account Group

The accounting and reporting treatment applied to the capital assets and long-term liabilities associated with a fund are determined by its measurement focus. Capital 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 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.

NOKOMIS COMMUNITY UNIT SCHOOL DISTRICT 22
NOKOMIS, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

Note 1 - Continued

C. Basis of Accounting

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the accounts and how they are reported on the financial statements. The District maintains its accounting records for all funds and account groups on the modified cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from previous cash transactions. Liabilities of a fund, similarly, result from previous cash transactions. Other modifications to the cash basis include recording of assets in the General Fixed Assets Account Group, recording of liabilities in the General Long-Term Debt Account Group, recognition of amounts withheld and not remitted from employees' pay as payroll liabilities, and recognition of on behalf payments related to the District's retirement and OPEB plans.

Modified 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 and capital lease proceeds 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.

D. Budgets and Budgetary Accounting

The budget for all governmental fund types is prepared on the modified cash basis of accounting which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with 105 ILCS 5/17-1 of the *Illinois Compiled Statutes*. The original budget was passed on September 22, 2020 and was amended on June 15, 2021.

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

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

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

NOKOMIS COMMUNITY UNIT SCHOOL DISTRICT 22
 NOKOMIS, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

Note 1 - Continued

E. Investments

In accordance with the modified cash basis of accounting, investments are recorded as cost rather than at fair value as required by GASB Statement No. 72, Fair Value Measurement and Application. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal written investment and cash management policy. The institutions in which investments are made must be approved by the Board of Education. The District's investments consist of certificates of deposit and deposits in external investment pools.

F. Inventories

The District does not maintain inventories that would be material to the financial statements and therefore expenses items as they are purchased.

G. Capital Assets

Capital assets have been acquired for general governmental purposes. At the time of purchase, capital assets are recorded as expenditures disbursed in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group. The capitalization threshold for all assets is \$500. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge). The expense resulting from the amortization of assets recorded under capital leases is included with depreciation expense. Depreciation calculated on the straight line basis for the per capita tuition charge was \$398,113 for the year ended June 30, 2021.

The estimated useful lives for capital assets are as follows:

<u>Property Type</u>	<u>Estimated Useful Life (years)</u>
Depreciable Land	50
Buildings:	
Permanent	50
Temporary	20
Infrastructure other than Buildings	20
Capitalized Equipment	3-10

Note 2 - 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. Taxes are levied in Montgomery, Fayette and Christian Counties. The most recent levy was passed by the board on December 15, 2020. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments in July and September. The District receives significant distributions of tax receipts approximately one month after these due dates.

Tax proceeds from the 2019 and prior year levies are reported as receipts from local sources in the June 30, 2021 financial statements.

NOKOMIS COMMUNITY UNIT SCHOOL DISTRICT 22
NOKOMIS, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

Note 2 – Continued

The following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per \$100 of assessed valuation:

<u>Levy</u>	<u>2020 Maximum</u>	<u>Actual</u>	
		<u>2020 Levy</u>	<u>2019 Levy</u>
Educational	2.2000	2.20000	2.20000
Operations and Maintenance	0.5000	0.50000	0.50000
Bond and Interest	Unlimited	0.37413	0.38187
Transportation	0.2000	0.20000	0.19821
Municipal Retirement	Unlimited	0.17983	0.17949
Social Security	Unlimited	0.16002	0.15998
Working Cash	0.0500	0.05000	0.05000
Tort Immunity	Unlimited	0.41909	0.42920
Special Education	0.0400	0.04000	0.04000
Leasing	0.0500	0.05000	0.05000
Fire Prevention And Safety	0.0500	<u>0.05000</u>	<u>0.05000</u>
		<u>4.22307</u>	<u>4.23875</u>

Note 3 - Cash and Investments

Cash and investments as of June 30, 2021 consist of the following:

Cash on hand	\$ 50
Deposits with financial institutions	951,032
Investment in external investment pool	5,186,074
Certificates of deposit	313,124
	<u>\$ 6,450,280</u>

Investments Authorized by Illinois Compiled Statutes and the District's Investment Policy

The District is allowed to invest in securities as authorized by 30 ILCS 235/2 and 235/6 and 105 ILCS 5/8-7 of the *Illinois Compiled Statutes*. The District's investment policy is consistent with *Illinois Compiled Statutes*.

Common Bank Account

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

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District's investment policy does not specifically address interest rate risk; however, one of the ways that the District manages its exposure to interest rate risk is by limiting its purchases of long-term investments. At June 30, 2021 the District's investments were deposits in financial institutions and investments in external investment pools. None of the District's investments are highly sensitive to interest rate fluctuations.

NOKOMIS COMMUNITY UNIT SCHOOL DISTRICT 22
NOKOMIS, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

Note 3 – Continued

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investment policy requires a rating at the time of purchase at one of the three highest classifications established by at least two standard rating services. The District's deposits with financial institutions are not subject to credit risk rating. The external investment pools have been rated AAAM. The district's investment policy does not address credit risk.

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer. Deposits with financial institutions and investments in external investment pools are exempt from the 5% investment in any one issuer disclosure.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. *Illinois Compiled Statutes* do not contain requirements that would limit the exposure to custodial credit risk for deposits. However, the district's investment policy requires that all amounts deposited or invested with financial institutions in excess of any insurance limit be collateralized.

As of June 30, 2021, \$1,121,394 of the District's deposits with financial institutions in excess of federal depository insurance limits were held in accounts collateralized by securities held by the pledging financial institution.

Investment in External Investment Pool

The District is a voluntary participant in the Illinois School District Liquid Asset Fund Plus (ISDLAF+) and the Illinois Funds.

ISDLAF+ is an Illinois common law trust organized to permit Illinois School Districts, community colleges, and educational services regions to pool their investment funds. The fund is overseen by a Board of Trustees. ISDLAF+ invests in high-quality, short-term debt instruments guaranteed by the full faith and credit of the United States, certain U.S. government agency obligations, commercial paper, bank obligations and other obligations permitted by Illinois law. The investment is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other governmental or private agency. ISDLAF+ Fund is rated AAAM by Standard and Poor's. The Illinois Funds was created by the General Assembly in 1975 to permit state and local government agencies to pool their investment funds. The Illinois State Treasurer's division, "The Illinois Funds Administrative Office", provides regulatory oversight for the Fund. The Illinois Funds invests in U.S. Treasuries, Treasury-only money market funds, repurchase agreements backed by U.S. Treasuries and certificates of deposit at Illinois financial institutions backed by U.S. Treasuries. The Illinois Funds perfects collateral on all investments in the aggregate and in the case of certificates of deposit perfected collateral is on amounts in excess of the FDIC limits. The Illinois Funds are rated AAAM by Standard and Poor's. The value of the District's investment in the pools is reported at cost, which approximates market. Investors are not required to maintain minimum account balances.

Foreign currency risk

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair values of an investment or deposit. None of the district's investments are directly subject to foreign currency risk. The district's investment policy does not address foreign currency risk.

NOKOMIS COMMUNITY UNIT SCHOOL DISTRICT 22
NOKOMIS, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

Note 4 - Changes in Capital Assets

	<u>Balance, July 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, June 30, 2021</u>
<u>Capital Assets not being Depreciated:</u>				
Land	\$ 18,675	\$ --	\$ --	\$ 18,675
Construction in Progress	8,135	56,265	8,135	56,265
<u>Depreciable Capital Assets:</u>				
Buildings and Building Improvements	15,712,137	224,539	--	15,936,676
Site Improvements and Infrastructure	804,979	51,705	--	856,684
Capitalized Equipment	<u>1,153,022</u>	<u>267,464</u>	<u>103,652</u>	<u>1,316,834</u>
Total Capital Assets	<u>\$ 17,696,948</u>	<u>\$ 599,973</u>	<u>\$ 111,787</u>	<u>\$ 18,185,134</u>
<u>Accumulated Depreciation:</u>				
Buildings and Building Improvements	\$ 6,313,579	\$ 280,066	\$ --	\$ 6,593,645
Site Improvements and Infrastructure	622,052	20,004	--	642,056
Capitalized Equipment	<u>786,501</u>	<u>98,043</u>	<u>103,652</u>	<u>780,892</u>
Total Accumulated Depreciation	<u>\$ 7,722,132</u>	<u>\$ 398,113</u>	<u>\$ 103,652</u>	<u>\$ 8,016,593</u>
Capital Assets, Net	<u>\$ 9,974,816</u>	<u>\$ 201,860</u>	<u>\$ 8,135</u>	<u>\$ 10,168,541</u>

As explained in Note 1, depreciation is calculated to determine the district's per capita tuition charge.

Note 5 - Debt

Long-Term Debt

A summary of changes in general long-term debt is as follows:

	<u>Balance, July 1, 2020</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance, June 30, 2021</u>
Funding Bonds (2016A)	\$ 1,740,000	\$ --	\$ 85,000	\$ 1,655,000
Life Safety Bonds (2016B)	1,655,000	--	85,000	1,570,000
Working Cash Bonds (2016C)	<u>955,000</u>	<u>--</u>	<u>50,000</u>	<u>905,000</u>
Total Long-Term Debt	<u>\$ 4,350,000</u>	<u>\$ --</u>	<u>\$ 220,000</u>	<u>\$ 4,130,000</u>

NOKOMIS COMMUNITY UNIT SCHOOL DISTRICT 22
 NOKOMIS, ILLINOIS
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Note 5 - Continued

The district is subject to a statutory debt limitation equal to 13.8% of the district's Equalized Assessed Valuation (EAV). The district's statutory debt limitation at June 30, 2021 was \$9,057,310 leaving \$4,927,310 remaining. At June 30, 2021, there was \$54,271 of current assets available in the Debt Services Fund for the retirement of bonded debt. School Bonds debt service payments are paid from the Debt Services Fund.

General Obligation Funding Bonds, Series 2016A

Original issue \$1,950,000 dated June 23, 2016, provides for serial retirement of principal on December 1 and interest payable on December 1 and June 1 of each year at stated interest rates ranging from 1.65% to 4.00%.

This issue currently refunded \$1,920,000 of outstanding 2016 Debt Certificates. The net proceeds of \$1,926,400 (including reoffering premium and after payment of underwriting fees, insurance, and other issuance costs) were used to pay principal and interest. As a result, \$1,920,000 of the 2016 Debt Certificates is considered to be defeased and the liability for those certificates has been removed from the general long-term debt account group. The refunding of the 2016 Debt Certificates resulted in a net present loss of \$22,267 to the District.

At June 30, 2021, the annual cash flow requirements of bond principal and interest were as follows:

Year Ending June 30,	Interest Rate	Principal	Interest	Total
2022	2.10%	\$ 90,000	\$ 55,775	\$ 145,775
2023	2.10%	90,000	53,885	143,885
2024	2.10%	90,000	51,995	141,995
2025	2.50%	95,000	49,863	144,863
2026	2.50%	95,000	47,487	142,487
2027	2.50%	100,000	45,050	145,050
2028	4.00%	100,000	41,800	141,800
2029	4.00%	105,000	37,700	142,700
2030	4.00%	115,000	33,300	148,300
2031	4.00%	115,000	28,700	143,700
2032	4.00%	125,000	23,900	148,900
2033	4.00%	130,000	18,800	148,800
2034	4.00%	130,000	13,600	143,600
2035	4.00%	135,000	8,300	143,300
2036	4.00%	140,000	2,800	142,800
		<u>\$ 1,655,000</u>	<u>\$ 512,955</u>	<u>\$ 2,167,955</u>

NOKOMIS COMMUNITY UNIT SCHOOL DISTRICT 22
 NOKOMIS, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

Note 5 – Continued

General Obligation Life Safety Bonds, Series 2016B

Original issue \$1,900,000 dated June 23, 2016, provides for serial retirement of principal on December 1 and interest payable on December 1 and June 1 of each year at stated interest rates ranging from 1.80% to 3.30%.

At June 30, 2021, the annual cash flow requirements of bond principal and interest were as follows:

<u>Year Ending June 30,</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	1.80%	\$ 85,000	\$ 44,195	\$ 129,195
2023	2.35%	90,000	42,372	132,372
2024	2.35%	90,000	40,257	130,257
2025	2.35%	95,000	38,084	133,084
2026	2.35%	95,000	35,851	130,851
2027	2.80%	95,000	33,405	128,405
2028	2.80%	100,000	30,675	130,675
2029	2.80%	105,000	27,805	132,805
2030	3.20%	105,000	24,655	129,655
2031	3.20%	110,000	21,215	131,215
2032	3.20%	110,000	17,695	127,695
2033	3.20%	115,000	14,095	129,095
2034	3.20%	120,000	10,335	130,335
2035	3.30%	125,000	6,353	131,353
2036	3.30%	130,000	2,145	132,145
		<u>\$ 1,570,000</u>	<u>\$ 389,137</u>	<u>\$ 1,959,137</u>

NOKOMIS COMMUNITY UNIT SCHOOL DISTRICT 22
NOKOMIS, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

Note 5 – Continued

General Obligation Working Cash Bonds, Series 2016C

Original issue \$1,100,000 dated June 23, 2016, provides for serial retirement of principal on December 1 and interest payable on December 1 and June 1 of each year at stated interest rates ranging from 2.00% to 3.30%.

At June 30, 2021, the annual cash flow requirements of bond principal and interest were as follows:

<u>Year Ending June 30,</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	2.00%	\$ 50,000	\$ 25,527	\$ 75,527
2023	2.00%	50,000	24,527	74,527
2024	2.65%	50,000	23,365	73,365
2025	2.65%	55,000	21,974	76,974
2026	2.65%	55,000	20,516	75,516
2027	2.65%	55,000	19,059	74,059
2028	2.65%	60,000	17,535	77,535
2029	3.00%	60,000	15,840	75,840
2030	3.00%	60,000	14,040	74,040
2031	3.00%	65,000	12,165	77,165
2032	3.00%	65,000	10,215	75,215
2033	3.30%	65,000	8,168	73,168
2034	3.30%	70,000	5,940	75,940
2035	3.30%	70,000	3,630	73,630
2036	3.30%	75,000	1,238	76,238
		<u>\$ 905,000</u>	<u>\$ 223,739</u>	<u>\$ 1,128,739</u>

Note 6 - Retirement Fund Commitments

A. Teachers' Retirement System of the State of Illinois

General Information about the Pension Plan

a. Plan Description

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

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

NOKOMIS COMMUNITY UNIT SCHOOL DISTRICT 22
NOKOMIS, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

Note 6 – Continued

b. Benefits provided

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

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

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

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

c. Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2020, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the District, is submitted to TRS by the District.

i. On Behalf Contributions to TRS

The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2021, State of Illinois contributions recognized by the District were based on the state's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of \$2,409,799 in pension contributions from the State of Illinois, in accordance with the regulatory basis of accounting.

NOKOMIS COMMUNITY UNIT SCHOOL DISTRICT 22
NOKOMIS, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

Note 6 – Continued

ii. 2.2 Formula Contributions

Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2021, were \$17,097 and were paid toward this obligation in the current fiscal year.

iii. Federal and Special Trust Fund Contributions

When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District 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 \$145,339 were paid from federal and special trust funds that required employer contributions of \$15,130.

iv. 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 District is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2021, the District paid \$0 to TRS for employer contributions due on salary increases in excess of 6 percent and \$587 for sick leave days granted in excess of the normal annual allotment.

d. Pension Expense

On a modified cash basis, the District contributed \$32,814 for the year ended June 30, 2021.

B. Illinois Municipal Retirement Fund

IMRF Plan Description

The District's defined benefit pension plan for non-certified employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this disclosure. 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 Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

NOKOMIS COMMUNITY UNIT SCHOOL DISTRICT 22
 NOKOMIS, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

Note 6 – 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 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

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

- 3% of the original pension amount, or
- ½ of the increase in the Consumer Price Index of the original pension amount.

Employees covered by Benefit Terms

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

	IMRF
Retirees and Beneficiaries currently receiving benefits	50
Inactive Plan Members entitled to but not yet receiving benefits	30
Active Members	45
Total	125

NOKOMIS COMMUNITY UNIT SCHOOL DISTRICT 22
NOKOMIS, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

Note 6 – Continued

Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar years 2020 and 2021 was 9.11% and 10.65%, respectively. For the fiscal year ended June 30, 2021, the District contributed \$109,273 to the plan and recognized this amount as pension expense in accordance with the modified cash basis of accounting. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

C. **Aggregate Pension Reporting**

The following aggregate pension information is provided:

Plan	<u>TRS</u>	<u>IMRF</u>	<u>Total</u>
Pension expense reported on modified cash basis	\$32,814	\$109,273	\$142,087

D. **Social Security**

Employees not qualifying for coverage under the Teachers' Retirement System of the State of Illinois 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 \$124,233, the total required employer contribution for the current year.

Note 7 – Post Employment Benefits Other Than Pensions

A. **Employer Contributions to Teacher Health Insurance Security (THIS) Fund**

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

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

The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

NOKOMIS COMMUNITY UNIT SCHOOL DISTRICT 22
NOKOMIS, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

Note 7 – Continued

- **On Behalf Contributions to the THIS Fund**

The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to the THIS Fund from active members which were 1.24 percent of pay during the year ended June 30, 2021. State of Illinois contributions were \$36,554 and the District recognized revenue and expenditures of this amount during the year in accordance with the regulatory basis of accounting.

- **Employer Contributions to the THIS Fund**

The District also makes contributions to the THIS Fund. The District THIS Fund contribution was 0.92 percent during the year ended June 30, 2021. For the year ended June 30, 2021, the District paid \$27,120 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: <http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>. The current reports are listed under "Central Management Services." Prior reports are available under "Healthcare and Family Services: <http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp>.

B. Other Post-Employment Benefits

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

Plan Description

The District administers a single-employer defined benefit healthcare plan. The plan supports employees who contribute to IMRF are eligible for post-retirement medical coverage. The plan does not issue a separate publicly available financial report.

Employees Covered by Benefit Terms

The District has two inactive employees currently receiving benefits under the plan. The District does not maintain records for inactive employees entitled to but not yet receiving benefits under the plan. Active employees of the District are not eligible to receive benefits under the plan.

Funding Policy

The contribution requirement of the district may be amended by the School Board. Current policy is to pay for post-retirement medical and insurance benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employee/retiree group, which is currently \$567 per month for individual coverage and \$1,094-\$1,258 per month for various individual/dependent coverages. Although, with regard to retirees, this amount contains an implied rate subsidy by the district through the blended premium covering all current employees and retirees, there is no actuarial valuation performed to determine the amount of such subsidy.

NOKOMIS COMMUNITY UNIT SCHOOL DISTRICT 22
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NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

Note 7 – Continued

Contributions Made

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

Note 8 – Fund Balance Reporting

Government Accounting Standards Board Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions," requires fund balances to be classified into five major classifications: Nonspendable Fund Balance; Restricted Fund Balance; Committed Fund Balance; Assigned Fund Balance; and Unassigned Fund Balance. However, the Regulatory Model, followed by the District, only reports Reserved and Unreserved Fund Balances. Below are definitions of the classifications and reconciliation between the presentations required by generally accepted accounting principles and the regulatory basis.

A. Nonspendable Fund Balance

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

B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. The revenues received in the District's Debt Services, Transportation, Municipal Retirement/Social Security, Capital Projects, Tort, and Fire Prevention and Safety Funds are subject to outside restrictions, and therefore the fund balances of these funds are reported as restricted. The District has several revenue sources received within different funds that also fall into these categories.

1. Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Cumulative expenditures disbursed exceeded cumulative revenue received for this purpose, resulting in no restricted balances.

2. Leasing Levy

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Educational Fund. For the year ended June 30, 2021, cumulative revenue received exceeded cumulative expenditures disbursed for this purpose, resulting in a restricted balance of \$91,700. This balance is also included in the financial statements as Reserved in the Educational Fund.

3. State Grants

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

NOKOMIS COMMUNITY UNIT SCHOOL DISTRICT 22
NOKOMIS, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

Note 8 – Continued

4. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational and Municipal Retirement/Social Security Funds. As of June 30, 2021, cumulative expenditures disbursed exceeded cumulative revenue received from federal grants, resulting in no restricted balances.

5. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. For the year ended June 30, 2021, cumulative revenue received exceed cumulative expenditures disbursed from the Social Security levy, resulting in a restricted fund balance of \$67,421. This balance is also included in the financial statements as Reserved in the Municipal Retirement/Social Security Fund. Prior to June 30, 2011, the District did not track tax amounts reserved for Municipal Retirement and Social Security separately; however, the entire balance of the Municipal Retirement/Social Security Fund is classified as restricted as the fund is a special revenue fund and is by definition restricted.

6. Driver's Education

Cash receipts and the related cash disbursements of this restricted program are accounted for in the Educational Fund. Cumulative expenditures disbursed exceeded cumulative revenue received for this program, resulting in no restricted balance.

7. School Facility Occupation Tax

Cash disbursed and the related cash receipts of this tax are accounted for in the Capital Projects Fund. At June 30, 2021, cumulative revenues received exceeded cumulative expenditures disbursed from this tax by \$583,692. This balance is also included in the financial statements as Reserved in the Capital Projects Fund.

8. Martin Lenich Estate

The District receives \$20,000 per year to be used for science purposes for twenty years beginning in fiscal year 2012. During fiscal year 2021, this was accounted for in the Educational and Operations & Maintenance Funds. At June 30, 2021, cumulative revenue received exceeded cumulative expenditures disbursed from this donation by \$8,687 and \$2,210 in the Educational Fund and the Operations & Maintenance Fund, respectively. This balance is also included in the financial statements as Reserved in the Educational Fund and the Operations & Maintenance Fund.

9. Activity Funds

Cash receipts and the related cash disbursements of student activity funds and convenience accounts held by the District as an agent for the students and teachers are accounted for in the Educational Fund. At June 30, 2021, cumulative revenues received exceeded cumulative expenditures disbursed for this purpose by \$129,782, resulting in a restricted balance of this amount in the Educational Fund. The balance is included in the financial statements as Reserved in the Educational Fund.

NOKOMIS COMMUNITY UNIT SCHOOL DISTRICT 22
NOKOMIS, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

Note 8 - Continued

C. Committed Fund Balance

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

1. Unpaid Employment Contracts

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2021, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2021 was \$368,813. This amount is shown as Unreserved in the Educational Fund.

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the Board of Education itself or (b) the finance committee or by the Superintendent when the Board of Education has delegated the authority to assign amounts to be used for specific purposes.

At June 30, 2021, no amounts were classified as assigned.

E. Unassigned Fund Balance

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

F. Regulatory Basis 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.

NOKOMIS COMMUNITY UNIT SCHOOL DISTRICT 22
 NOKOMIS, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

Note 8 - Continued

G. 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 the preparation of the financial statements.

Fund	Generally Accepted Accounting Principles					Regulatory Basis Financial Statement Presentation	
	Nonspendable	Restricted	Committed	Assigned	Unassigned	Reserved	Unreserved
Educational	0	230,169	368,813	0	3,301,253	230,169	3,670,066
Operations & Maintenance	0	2,210	0	0	353,835	2,210	353,835
Debt Services	0	54,271	0	0	0	0	54,271
Transportation	0	206,215	0	0	0	0	206,215
Municipal Retirement/ Social Security	0	406,623	0	0	0	67,421	339,202
Capital Projects	0	604,010	0	0	0	583,692	20,318
Working Cash	0	0	0	0	469,551	0	469,551
Tort	0	371,282	0	0	0	0	371,282
Fire Prevention & Safety	0	145,328	0	0	0	0	145,328

H. Expenditures of Fund Balance

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

Note 9 - Required Individual Fund Disclosures

A. Overexpenditure of Budget

During the fiscal year ended June 30, 2021, the District had the following instance of overexpending the budget amounts in the individual funds:

<u>Fund</u>	<u>Expenditure</u>	<u>Budgeted Amounts</u>	<u>Overexpenditure</u>
Tort Fund	\$ 249,353	\$ 239,632	\$ 9,721

B. Deficit Fund Balances

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

C. Individual Fund Interfund Receivable and Payable Balances

There were no interfund receivable and payable balances at June 30, 2021.

NOKOMIS COMMUNITY UNIT SCHOOL DISTRICT 22
NOKOMIS, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

Note 9 - Continued

D. Interfund Transfers

The interfund transfers for the year ended June 30, 2021 are as follows:

	<u>Transfers In</u>	<u>Transfer Out</u>
Debt Services Fund	\$ 105,000	\$ --
Capital Projects Fund	--	105,000
	<u>\$ 105,000</u>	<u>\$ 105,000</u>

The Capital Projects Fund transfer of \$105,000 to the Debt Services Fund is for debt service principal and interest payments on a bond.

Note 10 - Risk Management

The District is exposed to various risks of loss including, but not limited to, general liability, property casualty, auto liability, workers compensation and public official liability. To limit exposure to these risks, the District purchased commercial insurance. There has not been a significant reduction in the District's insurance coverage during the year ended June 30, 2021. Also, there have been no settlement amounts which have exceeded insurance coverage in the past three years.

Note 11 - Related Party Transactions

The District is a member of the Nokomis Pana Taylorville Special Education (NPT) Joint Agreement. During the year ended June 30, 2021 the district paid \$257,368 to NPT for special education services and received \$0 in reimbursements and pass through grant funds.

The District is a member of the Okaw Area Vocational Center Joint Agreement. During the year ended June 30, 2021, the district paid \$0 to Okaw Area Vocational Center Joint Agreement and received \$20,966 in pass through grant funds.

Note 12 - Economic Dependence

The District is economically dependent on the State of Illinois for funding. The COVID-19 virus pandemic and related effects were present during the year ended June 30, 2021. However, the effects on the State of Illinois and the District are unknown.

Note 13 - Commitments and Contingencies

A. State and Federal Grants

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 immaterial to District operations.

B. Compensated Absences

Employees of the District are entitled to paid vacations depending on job classification, length of service and other factors. The amount of compensation for future absences at June 30, 2021 was \$36,321.

C. Unpaid Employment Contracts

At June 30, 2021, the District was obligated for \$368,813 in unpaid employment contracts.

NOKOMIS COMMUNITY UNIT SCHOOL DISTRICT 22
 NOKOMIS, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

Note 13 - Continued

D. Retirement Commitments

As explained in Note 6, the District participates in the Teachers' Retirement System of the State of Illinois and the Illinois Municipal Retirement Fund. The District is committed for the net pension liability of the IMRF plan and its proportionate share of the TRS liability. Details of the net pension liability, pension expense and other information associated with these plans are not included in the District's modified cash basis financial statements, but are provided of the District by IMRF and TRS.

E. Bus Lease Agreement

On April 18, 2017, the Board of Education approved to enter into a 60 month operating lease for two school buses. The agreement requires a down payment of \$21,978, four annual payments of \$21,978, and one annual payment of \$75,316 for a total lease cost of \$185,206. The District intends to return the buses before the final payment is due. The commitment by fiscal year is as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2022	\$ 21,978
2023	<u>75,316</u>
	<u>\$ 97,294</u>

F. Bus Lease Agreement

On April 17, 2018, the Board of Education approved to enter into a 60 month operating lease for four school buses. The agreement requires a down payment of \$45,920, four subsequent annual payments of \$45,920 and one annual payment of \$153,108 for a total lease cost of \$382,708. The District intends to return the buses before the final payment is due. The commitment by fiscal year is as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2022	\$ 45,920
2023	<u>153,108</u>
	<u>\$ 199,028</u>

G. Bus Lease Agreement

On May 19, 2020, the Board of Education approved to enter into a 60 month operating lease for one school bus. The agreement requires a down payment of \$17,328, three subsequent annual payments of \$17,328, one annual payment of \$22,151, and one annual payment of \$20,411 for a total lease cost of \$111,874. The District intends to return the buses before the final payment is due. The commitment by fiscal year is as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2022	\$ 17,328
2023	17,328
2024	22,151
2025	<u>20,411</u>
	<u>\$ 77,218</u>

NOKOMIS COMMUNITY UNIT SCHOOL DISTRICT 22
NOKOMIS, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

Note 13 - Continued

H. HVAC Work

On January 19, 2021, the Board of Education approved HVAC work in the amount of \$63,600. The work will be paid out of the Educational Fund. As of June 30, 2021, the District had paid \$31,800, leaving a commitment of \$31,800.

I. Kitchen Renovation

On June 15, 2021, the Board of Education approved a kitchen renovation project in the amount of \$91,689. The project will be paid out of the Educational Fund. As of June 30, 2021, the District has made no payments.

Note 14 - Prior Period Adjustment

During the fiscal year ended June 30, 2021, as required, the District implemented the accounting standard GASB 84, Fiduciary Activities. Rather than separately stated as an Agency Fund, GASB 84, Fiduciary Activities requires the District to report the aggregate student activity fund cash receipts, cash disbursements, and fund balance in the Educational Fund. Consequently, the adoption of the standard required a prior period adjustment to fund balance in the Educational Fund to include the July 1, 2020 aggregate student activity fund balance in the July 1, 2020 fund balance of the Educational Fund. The prior period adjustment amounted to a \$143,554 increase to the Educational Fund's fund balance.

Note 15 - Subsequent Events

Management evaluated subsequent events through December 14, 2021, the date which the financial statements were available to be issued, and concluded that the following events met the criteria for disclosure.

Interfund Transfer

On July 13, 2021, the Board of Education approved an interfund transfer for \$105,000 from the Capital Projects Fund to the Debt Services Fund.

Renovate and Repair South Middle School/Cornerstone Roof

On November 16, 2021, the Board of Education approved a bid in the amount of \$255,491 to renovate and repair the roof at South Middle School/Cornerstone to be paid from the Educational Fund.

Replace RTU #2

On November 16, 2021, the Board of Education approved a bid in the amount of \$129,547 to replace RTU #2 to be paid from the Educational Fund.

	A	B	C	D	E	F
	SCHEDULE OF AD VALOREM TAX RECEIPTS					
	Description (Enter Whole Dollars)	Taxes Received 7-1-20 thru 6-30-21 (from 2019 Levy & Prior Levies) *	Taxes Received (from the 2020 Levy)	Taxes Received (from 2019 & Prior Levies)	Total Estimated Taxes (from the 2020 Levy)	Estimated Taxes Due (from the 2020 Levy)
				(Column B - C)		(Column E - C)
1						
2						
3						
4	Educational	1,408,820		1,408,820	1,443,919	1,443,919
5	Operations & Maintenance	320,173		320,173	328,164	328,164
6	Debt Services **	244,524		244,524	245,552	245,552
7	Transportation	126,920		126,920	131,265	131,265
8	Municipal Retirement	114,933		114,933	118,027	118,027
9	Capital Improvements	0		0		0
10	Working Cash	32,017		32,017	32,816	32,816
11	Tort Immunity	274,830		274,830	275,060	275,060
12	Fire Prevention & Safety	32,017		32,017	32,816	32,816
13	Leasing Levy	31,964		31,964	32,816	32,816
14	Special Education	25,615		25,615	26,253	26,253
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	102,440		102,440	105,025	105,025
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	2,714,253		2,714,253	2,771,713	2,771,713
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).

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

A	B	C	D	E	F	G	H	I	J	
SCHEDULE OF SHORT-TERM DEBT										
1	Description (Enter Whole Dollars)	Outstanding July 1, 2020	Issued July 1, 2020 thru June 30, 2021	Retired July 1, 2020 thru June 30, 2021	Outstanding Ending June 30, 2021					
2	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPT)									
3	Total CPPT Notes									
4	TAX ANTICIPATION WARRANTS (TAW)									
5	Educational Fund									
6	Operations & Maintenance Fund									
7	Debt Services - Construction									
8	Debt Services - Working Cash									
9	Debt Services - Refunding Bonds									
10	Transportation Fund									
11	Municipal Retirement/Social Security Fund									
12	Fire Prevention & Safety Fund									
13	Other - (Describe & Itemize)									
14	Total TAWs	0	0	0	0					
15	TAX ANTICIPATION NOTES (TAN)									
16	Educational Fund									
17	Operations & Maintenance Fund									
18	Fire Prevention & Safety Fund									
19	Other - (Describe & Itemize)									
20	Total TANS	0	0	0	0					
21	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
22	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)									
23	General State Aid/Evidence-Based Funding Anticipation Certificates									
24	Total (All Funds)									
25	OTHER SHORT-TERM BORROWING									
26	Total Other Short-Term Borrowing (Describe & Itemize)									
27										
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2020	Issued July 1, 2020 thru June 30, 2021	Retired July 1, 2020 thru June 30, 2021	Outstanding Ending June 30, 2021	Amount to be Provided for Payment on Long-Term Debt	
31	GO School Bonds, Series 2016A	06/23/16	1,950,000	2	1,740,000		85,000	1,655,000	1,600,729	
32	GO School Bonds, Series 2016B	06/23/16	1,900,000	4	1,655,000		85,000	1,570,000	1,570,000	
33	GO School Bonds, Series 2016C	06/23/16	1,100,000	1	955,000		50,000	905,000	905,000	
34								0		
35								0		
36								0		
37								0		
38								0		
39								0		
40								0		
41								0		
42								0		
43								0		
44								0		
45								0		
46								0		
47								0		
48								0		
49			4,950,000		4,350,000		220,000	4,130,000	4,075,729	
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds									7. Other
53	2. Funding Bonds									8. Other
54	3. Refunding Bonds									9. Other

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

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					333,138			498,307	
3	RECEIPTS:									
4	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100, 80	274,830	25,615			
5	Earnings on Investments				10, 20, 40, 50 or 60-1500, 80	188			463	2,550
6	Drivers' Education Fees				10-1970					
7	School Facility Occupation Tax Proceeds				30 or 60-1983				409,696	7,333
8	Driver Education				10 or 20-9370					
9	Other Receipts (Describe & Itemize)					12,479				
10	Sale of Bonds				10, 20, 40 or 60-7200					
11	Total Receipts					287,497	25,615	0	410,159	9,883
12	DISBURSEMENTS:									
13	Instruction				10 or 50-1000					
14	Facilities Acquisition & Construction Services				20 or 60-2530		25,615		219,774	9,883
15	Tort Immunity Services				80	249,353				
16	DEBT SERVICE									
17	Debt Services - Interest on Long-Term Debt				30-5200				20,000	
18	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300				85,000	
19	Debt Services Other (Describe & Itemize)				30-5400				105,000	
20	Total Debt Services									
21	Other Disbursements (Describe & Itemize)									
22	Total Disbursements					249,353	25,615	0	324,774	9,883
23	Ending Cash Basis Fund Balance as of June 30, 2021					371,282	0	0	583,692	0
24	Reserved Cash Balance				714					
25	Unreserved Cash Balance				730					
26	Total					371,282	0	0	583,692	0

SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
28	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? If yes, list in the aggregate the following:									
29	Yes				No	X				
30	Total Claims Payments:					249,353				
31	Total Reserve Remaining:					371,282				
32	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.									
33	Expenditures:									
34	Workers' Compensation Act and/or Workers' Occupational Disease Act									
35	Unemployment Insurance Act					74,848				
36	Insurance (Regular or Self-Insurance)					1,485				
37	Risk Management and Claims Service					126,840				
38	Judgments/Settlements					0				
39	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction					0				
40	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)					40,938				
41	Legal Services					5,242				
42	Principal and Interest on Tort Bonds					0				
43	Other - Explain on Itemization 40 tab					0				
44	Total					0				
45	C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0									
46	OK									
47	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.									
48	55 ILCS 5/5-1006.7									
49										
50										

Reference should be made to the 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	
<p>CARES, CRRSA, and ARP SCHEDULE - FY 2021</p>												
<p>Please read schedule instructions before completing.</p>												
<p>Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY21? X Yes No</p>												
<p>If the answer to the above question is "YES", this schedule must be completed.</p>												
<p>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.</p>												
<p>Part 1: CARES, CRRSA, and ARP REVENUE</p>												
<p>Revenue Section A</p>												
<p>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.</p>												
9	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	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	Total
10			0	0	0	0	0	0	0	0	0	0
11		4998										
12	ESSER I (only) (CARES Act) [FRIS SUB PROGRAM CODES: ER, DE, EE, PL]	4998										
13	ESSER II (only) (CRRSA Act) [FRIS SUB PROGRAM CODES: E2]	4998										
14	GEER I (only) (CARES Act) [FRIS SUB PROGRAM CODE: DG, EG]	4998										
15	Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Act 4998 - not accounted for above (Describe on Itemization tab)	4998										
16	Total Revenue Section A		0	0	0	0	0	0	0	0	0	0
<p>Revenue Section B</p>												
<p>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.</p>												
18	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	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	Total
19			334,920									334,920
20			4,041									4,041
21	ESSER I (only) (CARES Act) [FRIS SUB PROGRAM CODES: ER, DE, EE, PL]	4998										
22	CARES Act - Nutrition Funding (insert FY21 recognized revenue from link below)	A22										
23	APES-Disbursements-FY21.xlsx											
24	ESSER II (only) (CRRSA Act) [FRIS SUB PROGRAM CODES: E2]	4998	163,988									163,988
25	GEER I (only) (CARES Act) [FRIS SUB PROGRAM CODE: DG, EG]	4998										
26	Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Act 4998 - not accounted for above (Describe on Itemization tab)	4998		12,504								12,504
27	(Remaining) Other Federal Revenues in Revenue Act 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										
28	Total Revenue Section B		502,949	0	0	0	12,541	0	0	0	0	515,490

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

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

A	B	C	D	E	F	G	H	I	J	K	L
Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue											
29											
30	Total Federal Revenue (Section A plus Section B)	4998	498,908	0	12,541	0	0	0	0	0	511,449
31	Total Other Federal Revenue from Revenue Tab	4998	498,908	0	12,541	0	0	0	0	0	511,449
32	Difference (must equal 0)		0	0	0	0	0	0	0	0	0
33	Error must be corrected before submitting to ISBE		OK	OK	OK	OK	OK	OK	OK	OK	OK
34											

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

Expenditure Section A:		DISBURSEMENTS										
ESSER I EXPENDITURES		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		
41	FUNCTION											
42	1. List the total expenditures for the Functions 1000 and 2000 below.											
43	INSTRUCTION Total Expenditures	2,600	429	28,047	77,945	143,577				252,598		
44	SUPPORT SERVICES Total Expenditures				22,510	49,554				72,064		
45	TOTAL											
46	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
47	Facilities Acquisition and Construction Services (Total)									0		
48	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)			10,428		49,554				59,982		
49	FOOD SERVICES (Total)									0		
50	TOTAL											
51	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
52	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)			28,047	77,945	143,577				249,569		
53	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)					32,846				32,846		
54	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Functions)			28,047	77,945	176,423		0		282,415		
55	Expenditure Section B:											
56	CARES ACT -Nutrition Funding EXPENDITURES											
57												
58												
59	FUNCTION											
60	1. List the total expenditures for the Functions 1000 and 2000 below											
61	INSTRUCTION Total Expenditures									4,041		
62	SUPPORT SERVICES Total Expenditures									0		
63	TOTAL									4,041		
64	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
65	Facilities Acquisition and Construction Services (Total)									0		
66	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)									0		
67	FOOD SERVICES (Total)									0		

Reference should be made to the 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
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)										0
71	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)										0
72	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)				0		0				0
73	Expenditure Section C:										
74											
75	ESSER II EXPENDITURES										
76											
77	FUNCTION										
78	1. List the total expenditures for the Functions 1000 and 2000 below										
79	INSTRUCTION Total Expenditures										0
80	SUPPORT SERVICES Total Expenditures										0
81	TOTAL										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)										0
84	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)										0
85	FOOD SERVICES (Total)										0
86	TOTAL										0
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)										0
89	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)										0
90	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)				0		0				0
91	Expenditure Section D:										
92											
93											
94	GEER I EXPENDITURES										
95											
96	1. List the total expenditures for the Functions 1000 and 2000 below										
97	INSTRUCTION Total Expenditures										0
98	SUPPORT SERVICES Total Expenditures										0
99	TOTAL										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)										0
102	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)										0
103	FOOD SERVICES (Total)										0
104	TOTAL										0
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 the auditor's report regarding this information.

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
	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	0		0			0	0
3	Land	220										
4	Non-Depreciable Land	221	18,675			18,675						18,675
5	Depreciable Land	222	0			0	50	0			0	0
6	Buildings	230										
7	Permanent Buildings	231	15,712,137	224,539		15,936,676	50	6,313,579	280,066		6,593,645	9,343,031
8	Temporary Buildings	232	0			0	20	0			0	0
9	Improvements Other than Buildings (Infrastructure)	240	804,979	51,705		856,684	20	622,052	20,004		642,056	214,628
10	Capitalized Equipment	250										
11	10 Yr Schedule	251	659,342	267,464	103,652	823,154	10	341,390	82,315	103,652	320,053	503,101
12	5 Yr Schedule	252	473,920			473,920	5	425,351	15,728		441,079	32,841
13	3 Yr Schedule	253	19,760			19,760	3	19,760			19,760	0
14	Construction in Progress	260	8,135	56,265	8,135	56,265	-					56,265
15	Total Capital Assets	200	17,696,948	599,973	111,787	18,185,134		7,722,132	398,113	103,652	8,016,593	10,168,541
16	Non-Capitalized Equipment	700				0	10		0			
17	Allowable Depreciation								398,113			
18												

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

	A	B	C	D	E	F	(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		\$	5,910,440	
9	O&M	Expenditures 16-24, L155	Total Expenditures			285,767	
10	DS	Expenditures 16-24, L178	Total Expenditures			352,174	
11	TR	Expenditures 16-24, L214	Total Expenditures			326,405	
12	MR/SS	Expenditures 16-24, L299	Total Expenditures			234,307	
13	TORT	Expenditures 16-24, L429	Total Expenditures			249,353	
14							
14							Total Expenditures
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+)	1125 Pre-K Programs			151,504	
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225 Special Education Programs Pre-K			0	
36	ED	Expenditures 16-24, L11, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K			0	
37	ED	Expenditures 16-24, L12, Col K - (G+)	1300 Adult/Continuing Education Programs			0	
38	ED	Expenditures 16-24, L15, Col K - (G+)	1600 Summer School Programs			45,568	
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			30,138	
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+)	3000 Community Services			96,659	
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			186,926	
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			282,545	
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment			0	
56	O&M	Expenditures 16-24, L134, Col K - (G+)	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			56,550	
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			0	
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units			0	
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			220,000	
62	TR	Expenditures 16-24, L189, Col K - (G+)	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			5,893	
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			1,645	
72	MR/SS	Expenditures 16-24, L284, Col K	3000 Community Services			6,855	
73	MR/SS	Expenditures 16-24, L289, Col K	4000 Total Payments to Other Govt Units			9,927	
74	Tort	Expenditures 16-24, L325, Col K - (G+)	1125 Pre-K Programs			0	
75	Tort	Expenditures 16-24, L327, Col K - (G+)	1225 Special Education Programs Pre-K			0	
76	Tort	Expenditures 16-24, L329, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K			0	
77	Tort	Expenditures 16-24, L330, Col K - (G+)	1300 Adult/Continuing Education Programs			0	
78	Tort	Expenditures 16-24, L333, Col K - (G+)	1600 Summer School Programs			0	
79	Tort	Expenditures 16-24, L338, Col K	1910 Pre-K Programs - Private Tuition			0	
80	Tort	Expenditures 16-24, L339, Col K	1911 Regular K-12 Programs - Private Tuition			0	
81	Tort	Expenditures 16-24, L340, Col K	1912 Special Education Programs K-12 - Private Tuition			0	
82	Tort	Expenditures 16-24, L341, Col K	1913 Special Education Programs Pre-K - Tuition			0	
83	Tort	Expenditures 16-24, L342, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
84	Tort	Expenditures 16-24, L343, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
85	Tort	Expenditures 16-24, L344, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
86	Tort	Expenditures 16-24, L345, Col K	1917 CTE Programs - Private Tuition			0	
87	Tort	Expenditures 16-24, L346, Col K	1918 Interscholastic Programs - Private Tuition			0	
88	Tort	Expenditures 16-24, L347, Col K	1919 Summer School Programs - Private Tuition			0	
89	Tort	Expenditures 16-24, L348, Col K	1920 Gifted Programs - Private Tuition			0	
90	Tort	Expenditures 16-24, L349, Col K	1921 Bilingual Programs - Private Tuition			0	
91	Tort	Expenditures 16-24, L350, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0	

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount		
92	Tort	Expenditures 16-24, L394, Col K - (G+I)	3000	Community Services		0		
93	Tort	Expenditures 16-24, L421, Col K	4000	Total Payments to Other Govt Units		0		
94	Tort	Expenditures 16-24, L429, Col G	-	Capital Outlay		0		
95	Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment		0		
96				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$	1,094,210		
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)		6,264,236		
98				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021		536.40		
99				Estimated OEPP (Line 97 divided by Line 98)	\$	11,678.29		
TOT								

	A	B	C	D	E	F	G
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
101			PER CAPITA TUITION CHARGE				
103	LESS OFFSETTING RECEIPTS/REVENUES:						
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)		\$ 0	
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		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		61,902	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		31,368	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		21,768	
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		15,950	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0	
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		0	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		35,961	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		27,767	
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		871	
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		7,333	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		191,507	
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		750	
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		14,045	
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		251,084	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		369,465	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		25,361	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		184,193	
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		9,609	
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		25,668	
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		0	
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		7,779	
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)		511,449	
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 **		111,757	
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)	\$	1,905,587	
196				Net Operating Expense for Tullton Computation (Line 97 minus Line 195)		4,358,649	
197				Total Depreciation Allowance (from page 32, Line 18, Col I)		398,113	
198				Total Allowance for PCTC Computation (Line 196 plus Line 197)		4,756,762	
199				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021		536.40	
200				Total Estimated PCTC (Line 198 divided by Line 199) *	\$	8,867.94	
201							
202	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.						
203	** Go to the link below: Under Calculations, select FY 2021 Student Population Funding Allocation Summary.						
204	Open Excel file and use the amount in column D for the Special Education Contribution and column E for the English Learner Contribution for the selected school district.						
205	Evidence Based Funding Link: FY 2021 Student Population Funding Allocation - Summary						

ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G
1	ESTIMATED INDIRECT COST RATE DATA					
2	SECTION I					
3	Financial Data To Assist Indirect Cost Rate Determination					
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>					
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.					
6	Support Services - Direct Costs (1-2000) and (5-2000)					
7	Direction of Business Support Services (1-2510) and (5-2510)					
8	Fiscal Services (1-2520) and (5-2520)					
9	Operation and Maintenance of Plant Services (1-2, and 5-2540)					
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>					
11	Value of Commodities Received for Fiscal Year 2021 (Include the value of commodities when determining if a Single Audit is required)					
12	Internal Services (1-2570) and (5-2570)					
13	Staff Services (1-2640) and (5-2640)					
14	Data Processing Services (1-2660) and (5-2660)					
15	SECTION II					
16	Estimated Indirect Cost Rate for Federal Programs					
17						
18						
19	Instruction	Function 1000	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
20	Support Services:					
21	Pupil	2100		182,641		182,641
22	Instructional Staff	2200		100,645		100,645
23	General Admin.	2300		283,123		283,123
24	School Admin	2400		477,110		477,110
25	Business:					
26	Direction of Business Spt. Srv.	2510	0	0	0	0
27	Fiscal Services	2520	54,512	0	54,512	0
28	Oper. & Maint. Plant Services	2540		785,900	785,900	0
29	Pupil Transportation	2550		404,807	404,807	0
30	Food Services	2560		86,793	86,793	0
31	Internal Services	2570	0	0	0	0
32	Central:					
33	Direction of Central Spt. Srv.	2610		0	0	0
34	Plan, Bsrch, Dvlp, Eval. Srv.	2620		0	0	0
35	Information Services	2630		0	0	0
36	Staff Services	2640	0	0	0	0
37	Data Processing Services	2660	750	0	750	0
38	Other:	2900		158,726		158,726
39	Community Services	3000		103,514		103,514
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 36)					
41	Total		55,262	6,028,946	841,162	5,243,046
42			Restricted Rate		Unrestricted Rate	
43			Total Indirect Costs:	55,262	Total Indirect Costs:	841,162
44			Total Direct Costs:	6,028,946	Total Direct Costs:	5,243,046
45				= 0.92%		= 16.04%

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

	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.					
	NOKOMIS COMMUNITY UNIT					
	068-0220-26					
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	X	X			
15	Energy Purchasing	X	X			Center Point/Homestead Energy
16	Food Services					OPAAI Food Mgmt of IL LLC
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance	X	X			PSIC
20	Investment Pools	X	X			AMA
21	Legal Services	X	X			Miller, Tracy, Braun, Funk & Miller, Ltd
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives	X	X			NPT Special Education Cooperative
27	STEM (science, technology, engineering and math) Program Offerings	X	X			Okaw Area Vocational Education
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives	X	X			Okaw Area Vocational Education
32	All Other Joint/Cooperative Agreements					
33	Other	X	X			Bushue H.R.
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						

Reference should be made to the auditor'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: NOKOMIS COMMUNITY UNIT SCHOOL DIST
 RCDT Number: 068-0220-26

Description	Funct. No.	Actual Expenditures, Fiscal Year 2021		Budgeted Expenditures, Fiscal Year 2022			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund
1. Executive Administration Services	2320	222,254	0	13,348	213,942	0	213,942
2. Special Area Administration Services	2330	1,000	0	0	1,000	0	0
3. Other Support Services - School Administration	2490	0	0	0	0	0	0
4. Direction of Business Support Services	2510	0	0	0	0	0	0
5. Internal Services	2570	0	0	0	0	0	0
6. Direction of Central Support Services	2610	0	0	0	0	0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.							
8. Totals		223,254	0	13,348	213,942	0	213,942
9. Percent Increase (Decrease) for FY2022 (Budgeted) over FY2021 (Actual)							-10%

CERTIFICATION

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

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.

The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2021 to ensure inclusion in the Fall 2021 report or postmarked by January 15, 2022 to ensure inclusion in the Spring 2022 report. Information on the waiver process can be found at <https://www.isbe.net/Pages/Waivers.aspx>

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

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

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

Page 5, Line 12 "Other Current Assets"
Educational Fund
Prepaid Payroll Withholdings \$64,239

Page 11, Line 74 "Other Food Service"
Educational Fund
Other School Lunch Reimbursements \$33,699

Page 12, Line 109 "Other Local Revenues"
Educational Fund
708 Board Revenue \$26,250
Miscellaneous \$1,300

Page 13, Line 170 "Other Restricted Revenue from State Sources"
Educational Fund
Library Grant \$750

Page 14, Line 205 "Title I - Other"
Educational Fund
Title I - School Improvement and Accountability \$29,458

Page 15, Line 267 "Other Restricted Revenue from Federal Sources"
Educational Fund
ESSER I \$334,920
ESSER II \$163,988
Municipal Retirement/Social Security Fund
ESSER I \$37
ESSER II \$12,504

Page 17, Line 75 "Other Support Services"
Educational Fund
Salaries
Computer Tech Salaries \$69,462
Other Objects
Background Checks \$756

Page 19, Line 175 "Debt Services - Other"
Debt Services Fund
Other Objects
Bond Fees \$2,500

Page 21, Line 275 "Other Support Services"
Municipal Retirement/Social Security Fund
Employee Benefits
Computer Tech Benefits \$12,175

Page 23, Line 385 "Other Support Services"
Tort Fund
Purchased Services
Workers' Compensation Insurance \$74,848
Unemployment Insurance \$1,485

Page 27, Line 10 "Other Receipts"
Tort Immunity
Refund of Prior Years' Expenditures \$12,479

	A	B	C	D	E	F
	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION					
1	Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<p><i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2022 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i></p>					
3	<p>The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.</p>					
4	<p>- If the FY2022 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.</p>					
5	<p>- If the Annual Financial Report requires a deficit reduction plan even though the FY2022 budget does not, a completed deficit reduction plan is still required.</p>					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	6,575,635	336,327	368,571	32,592	7,313,125
9	Direct Expenditures	5,910,440	285,767	326,405		6,522,612
10	Difference	665,195	50,560	42,166	32,592	790,513
11	Fund Balance - June 30, 2021	3,770,453	356,045	206,215	469,551	4,802,264
12						
13						
14						
15	Balanced - no deficit reduction plan is required.					

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