

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**

(Christian County, Illinois)  
(Sangamon County, Illinois)

**ANNUAL FINANCIAL REPORT**


**FISCAL YEAR ENDED JUNE 30, 2021**

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

School District  
 Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION  
 School Business Services Department  
 100 North First Street, Springfield, Illinois 62777-0001  
 2177785-8779

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

<p><b>School District/Joint Agreement Information</b>          (See instructions on inside of this page.)</p> <p>School District/Joint Agreement Number:  <b>03-011-0040-26</b></p> <p>County Name:  <b>Christian and Sangamon</b></p> <p>Name of School District/Joint Agreement:  <b>Edinburg CUSD #4</b></p> <p>Address:  <b>100 E Martin St</b></p> <p>City:  <b>Edinburg</b></p> <p>Email Address:  <b>ecusd4.com</b></p> <p>Zip Code:  <b>62531</b></p>		<p><b>Accounting Basis:</b></p> <p><input checked="" type="checkbox"/> CASH  <input type="checkbox"/> ACCRUAL</p> <p><b>Filing Status:</b>          Submit electronic AFR directly to ISBE</p> <p>Click on the Link to Submit:          Send ISBE a File</p> <p><b>0</b></p>		<p><b>Certified Public Accountant Information</b></p> <p>Name of Auditing Firm:  <b>LMHN Ltd., CPA's</b></p> <p>Name of Audit Manager:  <b>Richard K. Hooper</b></p> <p>Address:  <b>900 N. Webster, PO Box 87</b></p> <p>City:  <b>Taylorville</b></p> <p>State:  <b>IL</b></p> <p>Zip Code:  <b>62568</b></p> <p>Phone Number:  <b>(217) 824-9661</b></p> <p>Fax Number:  <b>(217) 824-2415</b></p> <p>IL License Number (9 digit):  <b>66003847</b></p> <p>Expiration Date:  <b>11/30/2024</b></p> <p>Email Address:  <b>rkh_cpa@yahoo.com</b></p>	
<p><b>Annual Financial Report</b>          Type of Auditor's Report issued:  <input checked="" type="checkbox"/> Qualified  <input type="checkbox"/> Unqualified  <input type="checkbox"/> Adverse  <input type="checkbox"/> Disclaimer</p> <p><input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator</p> <p>District Superintendent/Administrator Name (Type or Print):  <b>Ben Thellen</b></p> <p>Email Address:  <b>ecusd4.com</b></p> <p>Telephone:  <b>(217) 623-5603</b></p> <p>Fax Number:  <b>(217) 623-5604</b></p> <p>Signature &amp; Date:   <b>12-10-21</b></p>		<p><b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b>  <b>Single Audit Questions 217-782-5630 or GATA@isbe.net</b>  <b>Single Audit and GATA Information</b></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: _____</p> <p>Fax Number: _____</p> <p>Signature &amp; Date: _____</p>		<p><b>ISBE Use Only</b></p> <p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISB</p> <p>Regional Superintendent/Cook ISB Name (Type or Print): _____</p> <p>Email Address: _____</p> <p>Telephone: _____</p> <p>Fax Number: _____</p> <p>Signature &amp; Date: _____</p>	

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C (Part 100).  
 ISBE Form SD50-35/JA50-60 (05/21-version2)

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

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

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

## INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
Edinburg Community Unit School District No. 4  
Edinburg, Illinois

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Edinburg Community Unit School District No. 4, as of and for the fiscal year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

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

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

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

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

As described in Note 1, the financial statements are prepared by Edinburg Community Unit School District No. 4, on the basis of the financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Illinois.

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

### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Edinburg Community Unit School District No. 4 as of June 30, 2021, or changes in financial position for the fiscal year then ended.

### **Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets and liabilities arising from cash transactions of Edinburg Community Unit School District No. 4 as of June 30, 2021, and its revenue received and expenditures disbursed during the fiscal year then ended, in accordance with the financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education 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**

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Edinburg Community Unit School District No. 4's basic financial statements. The supplementary schedules on pages 45 through 52, the statistical section on pages 53 through 55, and the other schedules and itemizations section on pages 56 through 65 are presented for the purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary schedules on pages 45 through 52, the statistical section on pages 53 through 55, and the other schedules and itemizations on pages 56 through 65 is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued a report dated December 7, 2021, on our consideration of Edinburg Community Unit School District No. 4's internal control over financial reporting and our tests of its compliance with laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Edinburg Community Unit School District No. 4's internal control over financial reporting and compliance.

*LMHN, LTD.*

LMHN, Ltd.  
Certified Public Accountants  
Taylorville, Illinois

December 7, 2021

900 North Webster Street  
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**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  
Edinburg Community Unit School District No. 4  
Edinburg, 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 Edinburg Community Unit School District No. 4 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 7, 2021.

Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated, on the cash basis of accounting, in accordance with regulatory financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Edinburg Community Unit School District No. 4's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Edinburg Community Unit School District No. 4's internal control. Accordingly, we do not express an opinion on the effectiveness of Edinburg Community Unit School District No. 4's internal control.

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

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



**Finding 2021-01: Lack of Segregation of Incompatible Duties**

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

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

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

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

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

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Edinburg Community Unit School District No. 4's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed the following instances of noncompliance that are required to be reported under Government Auditing Standards.

**Finding 2021-01C: Failure to File Economic Interest Statements**

*Criteria:* As required by ISBE, and in accordance with Illinois Compiled Statutes, certain District officials are required to file an economic interest statement by May 1 with the Christian County Clerk. According to ISBE the following are required to file an annual economic interest statement: school board members, administrators, certified business officials and other qualifying district employees.

*Condition:* Two required District officials did not file economic interest statements at the time of our confirmation of such filings as of May 6, 2021.

*Cause:* Two required District officials did not timely file economic interest statements for 2021 as of May 1, 2021.

*Effect:* Noncompliance with the Illinois Government Ethics Act [5 ILCS 420/4A-101.5].

*Recommendations:* Management and governance should take the necessary steps to ensure that all required officials annually file an economic interest statement with the Christian County Clerk by the required due date.

*Views of responsible officials and corrective action plan:* Management and governance will more closely monitor officials annual requirement to file economic interest statements with the County Clerk.

## **The Edinburg Community Unit School District No. 4's Response to the Findings**

The Edinburg Community Unit School District No. 4's response to the findings identified in our audit is described above. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on it.

### **Purpose of this Report**

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

*LMHN, LTD.*

LMHN, Ltd.  
Certified Public Accountants  
Taylorville, Illinois

December 7, 2021

EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4

BASIC FINANCIAL STATEMENTS

FISCAL YEAR ENDED JUNE 30, 2021

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

	A	B	C	D	E	F	G	H
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects
3	<b>CURRENT ASSETS (100)</b>							
4	Cash (Accounts 111 through 115) <sup>1</sup>		1,639,433		5,291	86,156	29,173	238,908
5	Investments	120	1,319,536	101,542	1,947	40,505		
6	Taxes Receivable	130						
7	Interfund Receivables	140						
8	Intergovernmental Accounts Receivable	150						
9	Other Receivables	160	6,881					
10	Inventory	170						
11	Prepaid Items	180						
12	Other Current Assets (Describe & Itemize)	190						
13	<b>Total Current Assets</b>		<b>2,965,850</b>	<b>101,542</b>	<b>7,238</b>	<b>126,661</b>	<b>29,173</b>	<b>238,908</b>
14	<b>CAPITAL ASSETS (200)</b>							
15	Works of Art & Historical Treasures	210						
16	Land	220						
17	Building & Building Improvements	230						
18	Site Improvements & Infrastructure	240						
19	Capitalized Equipment	250						
20	Construction in Progress	260						
21	Amount Available in Debt Service Funds	340						
22	Amount to be Provided for Payment on Long-Term Debt	350						
23	<b>Total Capital Assets</b>							
24	<b>CURRENT LIABILITIES (400)</b>							
25	Interfund Payables	410						
26	Intergovernmental Accounts Payable	420						
27	Other Payables	430		48,692				
28	Contracts Payable	440						
29	Loans Payable	460						
30	Salaries & Benefits Payable	470					477	
31	Payroll Deductions & Withholdings	480						
32	Deferred Revenues & Other Current Liabilities	490						
33	Due to Activity Fund Organizations	493						
34	<b>Total Current Liabilities</b>		<b>0</b>	<b>48,692</b>	<b>0</b>	<b>0</b>	<b>477</b>	<b>0</b>
35	<b>LONG-TERM LIABILITIES (500)</b>							
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511						
37	<b>Total Long-Term Liabilities</b>							
38	Reserved Fund Balance	714	47,788					238,908
39	Unreserved Fund Balance	730	2,918,062	52,850	7,238	126,661	28,696	
40	Investment in General Fixed Assets							
41	<b>Total Liabilities and Fund Balance</b>		<b>2,965,850</b>	<b>101,542</b>	<b>7,238</b>	<b>126,661</b>	<b>29,173</b>	<b>238,908</b>
42								
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>							
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>							
45	Student Activity Fund Cash and Investments	126	49,960					
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		<b>49,960</b>					
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>							
48	Total Current Liabilities For Student Activity Funds		0					
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	49,960					
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		<b>49,960</b>					
51								
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>							
53	<b>Total Current Assets District with Student Activity Funds</b>		<b>3,015,810</b>	<b>101,542</b>	<b>7,238</b>	<b>126,661</b>	<b>29,173</b>	<b>238,908</b>
54	<b>Total Capital Assets District with Student Activity Funds</b>							
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>							
56	<b>Total Current Liabilities District with Student Activity Funds</b>		<b>0</b>	<b>48,692</b>	<b>0</b>	<b>0</b>	<b>477</b>	<b>0</b>
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>							
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>							
59	Reserved Fund Balance District with Student Activity Funds	714	97,748	0	0	0	0	238,908
60	Unreserved Fund Balance District with Student Activity Funds	730	2,918,062	52,850	7,238	126,661	28,696	0
61	Investment in General Fixed Assets District with Student Activity Funds							
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		<b>3,015,810</b>	<b>101,542</b>	<b>7,238</b>	<b>126,661</b>	<b>29,173</b>	<b>238,908</b>

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**

1	A ASSETS (Enter Whole Dollars)	B Acct. #	I (70) Working Cash	J (80) Tort	K (90) Fire Prevention & Safety	L Agency Fund	M Account Groups		N General Long-Term Debt
							General Fixed Assets		
3	<b>CURRENT ASSETS (100)</b>								
4	Cash (Accounts 111 through 115) <sup>1</sup>		169,693	5,180	159,562				
5	Investments	120	543,649		56,581				
6	Taxes Receivable	130							
7	Interfund Receivables	140							
8	Intergovernmental Accounts Receivable	150							
9	Other Receivables	160							
10	Inventory	170							
11	Prepaid Items	180							
12	Other Current Assets (Describe & Itemize)	190							
13	<b>Total Current Assets</b>		<b>713,342</b>	<b>5,180</b>	<b>216,143</b>	<b>0</b>			
14	<b>CAPITAL ASSETS (200)</b>								
15	Works of Art & Historical Treasures	210							
16	Land	220					61,089		
17	Building & Building Improvements	230					2,082,147		
18	Site Improvements & Infrastructure	240							
19	Capitalized Equipment	250					1,489,031		
20	Construction In Progress	260							7,238
21	Amount Available In Debt Service Funds	340							166,762
22	Amount to be Provided for Payment on Long-Term Debt	350							
23	<b>Total Capital Assets</b>						<b>3,632,267</b>		<b>174,000</b>
24	<b>CURRENT LIABILITIES (400)</b>								
25	Interfund Payables	410							
26	Intergovernmental Accounts Payable	420							
27	Other Payables	430							
28	Contracts Payable	440							
29	Loans Payable	460							
30	Salaries & Benefits Payable	470							
31	Payroll Deductions & Withholdings	480							
32	Deferred Revenues & Other Current Liabilities	490							
33	Due to Activity Fund Organizations	493							
34	<b>Total Current Liabilities</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
35	<b>LONG-TERM LIABILITIES (500)</b>								
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511							174,000
37	<b>Total Long-Term Liabilities</b>								<b>174,000</b>
38	Reserved Fund Balance	714							
39	Unreserved Fund Balance	730	713,342	5,180	216,143				
40	Investment in General Fixed Assets						3,632,267		
41	<b>Total Liabilities and Fund Balance</b>		<b>713,342</b>	<b>5,180</b>	<b>216,143</b>	<b>0</b>	<b>3,632,267</b>		<b>174,000</b>
42									
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>								
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>								
45	Student Activity Fund Cash and Investments	126							
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>								
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>								
48	<b>Total Current Liabilities For Student Activity Funds</b>								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715							
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>								
51									
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>								
53	<b>Total Current Assets District with Student Activity Funds</b>		<b>713,342</b>	<b>5,180</b>	<b>216,143</b>	<b>0</b>			
54	<b>Total Capital Assets District with Student Activity Funds</b>						<b>3,632,267</b>		<b>174,000</b>
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>								
56	<b>Total Current Liabilities District with Student Activity Funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>								
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>								<b>174,000</b>
59	Reserved Fund Balance District with Student Activity Funds	714	0	0	0	0			
60	Unreserved Fund Balance District with Student Activity Funds	730	713,342	5,180	216,143	0			
61	Investment in General Fixed Assets District with Student Activity Funds						3,632,267		
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		<b>713,342</b>	<b>5,180</b>	<b>216,143</b>	<b>0</b>	<b>3,632,267</b>		<b>174,000</b>

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
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	1,613,255	320,709	60,486	43,659	92,023	133,336	28,582	1,175	983
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
6	STATE SOURCES	3000	628,371	0	0	81,046	0	0	0	0	0
7	FEDERAL SOURCES	4000	290,237	23,640	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		2,531,863	343,843	60,486	124,705	92,023	133,336	28,582	1,175	983
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	865,514								
10	Total Receipts/Revenues		3,397,377	343,843	60,486	124,705	92,023	133,336	28,582	1,175	983
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	1,329,290				26,362			0	
13	Support Services	2000	716,610	344,975		150,381	57,290	62,778		43,852	0
14	Community Services	3000	3,863	0		0	47			0	
15	Payments to Other Districts & Governmental Units	4000	242,338	9,409	0	0	0	0	0	0	0
16	Debt Service	5000	0	0	60,961	0	0	0	0	0	0
17	Total Direct Disbursements/Expenditures		2,292,101	354,384	60,961	150,381	83,699	62,778		43,852	0
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	865,514								
19	Total Disbursements/Expenditures		3,157,615	354,384	60,961	150,381	83,699	62,778		43,852	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		239,762	(10,541)	(475)	(25,676)	8,324	70,558	28,582	(42,677)	983
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund <sup>13</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300									
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISSE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere										
44	Total Other Sources of Funds		0	0	0	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											
45	<b>OTHER USES OF FUNDS (0000)</b>										
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	<b>Total Other Uses of Funds</b>		0	0	0	0	0	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		0	0	0	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over)/Under		299,762	(10,541)	(475)	(25,676)	8,324	70,558	28,582	(42,677)	983
79	Expenditures/Disbursements and Other Uses of Funds		2,726,088	63,391	7,713	152,337	20,372	168,350	684,760	47,857	215,160
80	Fund Balances without Student Activity Funds - July 1, 2020										
81	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
	Fund Balances without Student Activity Funds - June 30, 2021		2,965,850	52,850	7,238	126,661	28,696	238,908	713,342	5,180	216,143

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
84		64,324								
85										
86										
87	3799	11,787								
88										
89	3096	26,151								
90		(14,364)								
91		49,960								
92										
93										
94	3000	1,625,042	320,203	60,486	43,659	92,023	133,336	28,582	1,175	983
95	2000	0	0	0	0	0	0	0	0	0
96	3000	628,371	0	0	81,046	0	0	0	0	0
97	4000	290,237	23,640	0	0	0	0	0	0	0
98		2,543,650	343,843	60,486	124,705	92,023	133,336	28,582	1,175	983
99	3998	865,514	0	0	0	0	0	0	0	0
100		3,409,164	343,843	60,486	124,705	92,023	133,336	28,582	1,175	983
101										
102										
103	1000	1,355,441				26,362				
104	2000	716,610	344,975		150,381	57,290	62,778		43,852	0
105	3000	3,863	0		0	47				
106	4000	242,338	9,409	0	0	0	0		0	0
107	5000	2,318,252	354,384	60,961	150,381	83,699	62,778		43,852	0
108	4180	865,514	0	0	0	0	0		0	0
109		3,183,766	354,384	60,961	150,381	83,699	62,778		43,852	0
110		225,398	(10,541)	(475)	(25,676)	8,324	70,558	28,582	(42,677)	983
111										
112										
113										
114										
115										
116		3,015,810	52,850	7,238	126,661	26,696	238,908	713,342	5,180	216,143
117										

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



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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>	<b>1100</b>									
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
5	Delegated Purposes Levies [1110-1120] 7		1,399,457	309,891	60,443	37,357	34,987		25,306	1,154	67
6	Leasing Purposes Levy 8	1130	55								
7	Special Education Purposes Levy	1140	16,997								
8	FICA/Medicare Only Purposes Levies	1150					48,983				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		1,416,509	309,891	60,443	37,357	83,970	0	25,306	1,154	67
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes 9	1230	121,285				7,975				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		121,285	0	0	0	7,975	0	0	0	0
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
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									
						6,091					

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
58	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					6,091					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	4,789	302	43	211	78	215	3,276	21	916
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		4,789	302	43	211	78	215	3,276	21	916
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	965								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	484								
74	Other Food Services (Describe & Itemize)	1690									
75	Total Food Service		1,449								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	570								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	12,137								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Funds Revenues	1799	11,787								
83	Total District/School Activity Income (without Student Activity Funds)		12,707	0							
84	Total District/School Activity Income (with Student Activity Funds)		24,494								
85	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
86	Rentals - Regular Textbooks	1811									
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890									
95	Total Textbook Income		0								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
97	Rentals	1910	15,600								
98	Contributions and Donations from Private Sources	1920	5,633	10,010							
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	2,839								
102	Payments of Surplus Moneys from TIE Districts	1960									
103	Drivers' Education Fees	1970									
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983						133,121			
106	Payment from Other Districts	1991	26,536								
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	5,908								
110	Total Other Revenue from Local Sources		56,516	10,010	0	0	0	133,121	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	1,613,255	320,203	60,486	43,659	92,023	133,336	28,582	1,175	983
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	1,625,042								

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 #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
113	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	2000	0	0	0	0	0	0	0	0	0
118	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
119	<b>UNRESTRICTED GRANTS-IN-AID (3000-3099)</b>										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	564,857								
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	<b>Total Unrestricted Grants-In-Aid</b>		564,857	0	0	0	0	0	0	0	0
125	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
126	<b>SPECIAL EDUCATION</b>										
127	Special Education - Private Facility Tuition	3100	26,965								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	25,130								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	<b>Total Special Education</b>		52,095	0	0	0	0	0	0	0	0
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WECCEP	3225									
139	CTE - Agriculture Education	3235	7,951								
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	<b>Total Career and Technical Education</b>		7,951	0	0	0	0	0	0	0	0
144	<b>BILINGUAL EDUCATION</b>										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	<b>Total Bilingual Ed</b>		0	0	0	0	0	0	0	0	0
148	State Free Lunch & Breakfast	3360	348								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	2,370								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	<b>TRANSPORTATION</b>										
154	Transportation - Regular and Vocational	3500				12,460					
155	Transportation - Special Education	3510				68,586					
156	Transportation - Other (Describe & Itemize)	3599									
157	<b>Total Transportation</b>		0	0	0	81,046	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Tenant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									

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

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	School Infrastructure - Maintenance Projects	3925									
169	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	750								
170	Total Restricted Grants-In-Aid		63,514	0	0	81,046	0	0	0	0	0
171	Total Receipts from State Sources	3000	628,371	0	0	81,046	0	0	0	0	0
172											
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4010-4099)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0	0	0	0	0	0	0	0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0	0	0	0	0	0	0	0	0
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	1,117								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	667								
196	Summer Food Service Program	4225	108,259								
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299	110,043								
200	Total Food Service										
201	TITLE I										
202	Title I - Low Income	4300	26,860								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399	6,922								
206	Total Title I		33,782	0							
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	2,350								
209	Title IV - 21st Century Comm Learning Centers	4421									
210	Title IV - Other (Describe & Itemize)	4499									
211	Total Title IV		2,350	0							
212	FEDERAL - SPECIAL EDUCATION										
213	Fed - Spec Education - Preschool Flow-Through	4600	6,556								
214	Fed - Spec Education - Preschool Discretionary	4605									
215	Fed - Spec Education - IDEA - Flow Through	4620	108,475								
216	Fed - Spec Education - IDEA - Room & Board	4625									
217	Fed - Spec Education - IDEA - Discretionary	4630									
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
219	Total Federal - Special Education		115,032	0							
220	CTE - PERIOMS										
221	CTE - Perkins - Title III - Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799									

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	Total CTE - Perkins		0	0	0	0	0	0	0	0	0
223	Federal - Adult Education	4810									
224	ARRA - General State Aid - Education Stabilization	4850									
225	ARRA - Title I - Low Income	4851									
226	ARRA - Title I - Neglected, Private	4852									
227	ARRA - Title I - Delinquent, Private	4853									
228	ARRA - Title I - School Improvement (Part A)	4854									
229	ARRA - Title I - School Improvement (Section 1003g)	4855									
230	ARRA - IDEA - Part B - Preschool	4856									
231	ARRA - IDEA - Part B - Flow-Through	4857									
232	ARRA - Title ID - Technology-Formula	4860									
233	ARRA - Title ID - Technology-Competitive	4861									
234	ARRA - McKinney - Vento Homeless Education	4862									
235	ARRA - Child Nutrition Equipment Assistance	4863									
236	Impact Aid Formula Grants	4864									
237	Impact Aid Competitive Grants	4865									
238	Qualified Zone Academy Bond Tax Credits	4866									
239	Qualified School Construction Bond Credits	4867									
240	Build America Bond Tax Credits	4868									
241	Build America Bond Interest Reimbursement	4869									
242	ARRA - General State Aid - Other Govt Services Stabilization	4870									
243	Other ARRA Funds - I	4871									
244	Other ARRA Funds - II	4872									
245	Other ARRA Funds - III	4873									
246	Other ARRA Funds - IV	4874									
247	Other ARRA Funds - V	4875									
248	ARRA - Early Childhood	4876									
249	Other ARRA Funds VI	4877									
250	Other ARRA Funds VII	4878									
251	Other ARRA Funds VIII	4879									
252	Other ARRA Funds IX	4880									
253	Other ARRA Funds Ed Job Fund Program										
254	Total Stimulus Programs		0	0	0	0	0	0	0	0	0
255	Race to the Top Program	4901									
256	Race to the Top - Preschool Expansion Grant	4902									
257	Title III - Immigrant Education Program (IEP)	4905									
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
259	McKinney Education for Homeless Children	4920									
260	Title II - Eisenhower Professional Development Formula	4930									
261	Title II - Teacher Quality	4932									
262	Federal Charter Schools	4960									
263	State Assessment Grants	4981									
264	Grant for State Assessments and Related Activities	4982									
265	Medicaid Matching Funds - Administrative Outreach	4991	2,454								
266	Medicaid Matching Funds - Fee-for-Service Program	4992									
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	26,576	23,640							
268	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		290,237	23,640	0	0	0	0	0	0	0
269	Total Receipts/Revenues from Federal Sources	4000	290,237	23,640	0	0	0	0	0	0	0
270	Total Direct Receipts/Revenues (without Student Activity Funds 1759)		2,531,863	343,843	60,486	124,705	92,023	133,336	28,582	1,175	983
271	Total Direct Receipts/Revenues (with Student Activity Funds 1759)		2,543,650	343,843	60,486	124,705	92,023	133,336	28,582	1,175	983

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

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53
A		B	C	D	E	F	G	H	I	J	K	L																																								
Description (Enter Whole Dollars)		Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget																																								
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total																																									
<b>10 - EDUCATIONAL FUND (ED)</b>																																																				
4	INSTRUCTION (ED)	1000																																																		
5	Regular Programs	1100	705,363	164,823	19,920	24,687		3,375			918,168	1,120,000																																								
6	Tuition Payment to Charter Schools	1115									0																																									
7	Pre-K Programs	1125	45,921	3,730		331					49,982	68,500																																								
8	Special Education Programs (Functions 1200-1220)	1200	93,035	19,157							112,192																																									
9	Special Education Programs Pre-K	1225									0																																									
10	Remedial and Supplemental Programs K-12	1250	60,675	3,754	5,213	2,346					71,988	62,200																																								
11	Remedial and Supplemental Programs Pre-K	1275									0																																									
12	Adult/Continuing Education Programs	1300									0																																									
13	CTE Programs	1400	89,301	5,781	9,800	6,637					101,719	113,500																																								
14	Interscholastic Programs	1500	37,890	19,107		4,795		1,712			73,304	65,000																																								
15	Summer School Programs	1600									0																																									
16	Gifted Programs	1650									1,937	19,000																																								
17	Driver's Education Programs	1700	1,896	41							0																																									
18	Bilingual Programs	1800									0																																									
19	Traut Alternative & Optional Programs	1900									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									0																																									
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0																																									
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0																																									
26	Adult/Continuing Education Programs - Private Tuition	1916									0																																									
27	CTE Programs - Private Tuition	1917									0																																									
28	Interscholastic Programs - Private Tuition	1918									0																																									
29	Summer School Programs - Private Tuition	1919									0																																									
30	Gifted Programs - Private Tuition	1920									0																																									
31	Bilingual Programs - Private Tuition	1921									0																																									
32	Traut Alternative/Optional Ed Programs - Private Tuition	1922									0																																									
33	Student Activity Fund Expenditures	1999									26,151	0																																								
34	Total Instruction <sup>20</sup> (with Student Activity Funds)	1000	1,034,081	216,393	34,933	38,796	0	5,087	0	0	1,329,290	1,448,200																																								
35	Total Instruction <sup>20</sup> (with Student Activity Funds)	2000	1,034,081	216,393	34,933	38,796	0	31,238	0	0	1,355,441	1,448,200																																								
36	SUPPORT SERVICES (ED)																																																			
37	SUPPORT SERVICES - PUPILS																																																			
38	Attendance & Social Work Services	2110									0																																									
39	Guidance Services	2120	5,851	1,072							6,923	8,000																																								
40	Health Services	2130									0	11,000																																								
41	Psychological Services	2140									0																																									
42	Speech Pathology & Audiology Services	2150									0																																									
43	Other Support Services - Pupils (Describe & Itemize)	2190									0																																									
44	Total Support Services - Pupils	2100	5,851	1,072	0	0	0	0	0	0	6,923	19,000																																								
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF																																																			
46	Improvement of Instruction Services	2210			250						250	19,000																																								
47	Educational Media Services	2220		4,449							4,449	31,500																																								
48	Assessment & Testing	2230									0																																									
49	Total Support Services - Instructional Staff	2200	0	4,449	250	0	0	0	0	0	4,699	50,500																																								
50	SUPPORT SERVICES - GENERAL ADMINISTRATION																																																			
51	Board of Education Services	2310			16,593	9,489					6,689	47,000																																								
52	Executive Administration Services	2320	132,345	37,479	2,845	1,093		1,754			175,516	201,000																																								
53	Special Area Administration Services	2330									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

1	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
54	Tort Immunity Services	2364, 2365										
55	Total Support Services - General Administration	2300	137,345	37,479	19,438	10,582	0	8,443	0	0	208,287	248,000
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
57	Office of the Principal Services	2410	119,044	10,678	1,424	899		597			132,642	140,000
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	Total Support Services - School Administration	2400	119,044	10,678	1,424	899	0	597	0	0	132,642	140,000
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510									0	
62	Fiscal Services	2520	41,508	7,658	4,505	1,026		12,661			67,358	93,000
63	Operation & Maintenance of Plant Services	2540					24,323				24,323	20,000
64	Pupil Transportation Services	2550									0	
65	Food Services	2560	70,960	21,539	436	54,209					147,144	173,000
66	Internal Services	2570									0	
67	Total Support Services - Business	2500	112,468	29,197	4,941	55,235	24,323	12,661	0	0	238,825	286,000
68	<b>SUPPORT SERVICES - CENTRAL</b>											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630									0	
72	Staff Services	2640			25	2,966					2,991	4,000
73	Data Processing Services	2650			44,063	5,866	29,862				79,791	115,100
74	Total Support Services - Central	2600	0	0	44,088	8,832	29,862	0	0	0	82,782	119,100
75	Other Support Services (Describe & Itemize)	2900				41,767		685			42,452	0
76	Total Support Services	2000	369,708	82,875	70,141	117,315	54,185	22,386	0	0	716,610	862,600
77	<b>COMMUNITY SERVICES (ED)</b>	3000				3,863					3,863	
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	4000										
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
80	Payments for Regular Programs	4110									0	
81	Payments for Special Education Programs	4120						223,438			223,438	300,000
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140						18,900			18,900	28,000
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	Total Payments to Other Govt Units (In-State)	4100			0			242,338			242,338	328,000
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220									0	
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	Total Payments to Other Govt Units - Tuition (In State)	4200			0			0			0	0
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	Total Payments to Other Govt Units - Transfers (In-State)	4300			0						0	0
103	Payments to Other Govt Units (Out-of-State)	4400									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
104	Total Payments to Other Govt Units	4000				0		242,338			242,338	328,000
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110								0	0	
108	Tax Anticipation Notes	5120								0	0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								0	0	
110	State Aid Anticipation Certificates	5140								0	0	
111	Other Interest on Short-Term Debt	5150								0	0	
112	Total Interest on Short-Term Debt	5100								0	0	
113	Debt Services - Interest on Long-Term Debt	5200								0	0	
114	Total Debt Services	5000								0	0	100,000
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		1,403,789	299,268	105,074	159,974	54,185	269,811	0	0	2,292,101	2,738,800
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		1,403,789	299,268	105,074	159,974	54,185	295,962	0	0	2,318,252	2,738,800
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										239,762	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										225,398	
120												
121	Z0 - OPERATIONS & MAINTENANCE FUND (O&M)	2000										
122	SUPPORT SERVICES (O&M)											
123	SUPPORT SERVICES - PUPILS	2100									0	
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)											
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530									0	
128	Operation & Maintenance of Plant Services	2540	122,701	25,297	63,689	96,505	61				308,253	325,000
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	122,701	25,297	63,689	96,505	61	0	0	0	308,253	325,000
132	Other Support Services (Describe & Itemize)	2900				36,722					36,722	
133	Total Support Services	2000	122,701	25,297	63,689	133,227	61	0	0	0	344,975	325,000
134	COMMUNITY SERVICES (O&M)	3000									0	
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140						9,409			9,409	14,000
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	Total Payments to Other Govt. Units (In-State)	4100			0			9,409			9,409	14,000
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	Total Payments to Other Govt Units	4000			0			9,409			9,409	14,000
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	

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												
151	Total Debt Service - Interest on Short-Term Debt	5100									0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	0
153	Total Debt Services	5000									0	0
154	PROVISIONS FOR CONTINGENCIES (04M)	6000										35,000
155	Total Direct Disbursements/Expenditures		172,701	25,297	63,689	133,227	61	9,409	0	0	354,384	374,000
156	Excess (Deficiency) of Receipts/Revenues/Over-Disbursements/Expenditures										(10,541)	
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	0
162	Payments for Special Education Programs	4120									0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4130									0	0
164	Total Payments to Other Districts & Govt Units (In-State)	4000									0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									7,461	9,000
168	Tax Anticipation Notes	5120									0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
170	State Aid Anticipation Certificates	5140									0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
172	Total Debt Services - Interest On Short-Term Debt	5100									7,461	9,000
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									53,000	55,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400									500	0
176	Total Debt Services	5000									60,961	64,000
177	PROVISION FOR CONTINGENCIES (05)	6000										
178	Total Disbursements/Expenditures											
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS	2100									0	0
184	Other Support Services - Pupils (Funct. 2100 Describe & Itemize)											
185	SUPPORT SERVICES - BUSINESS	2500									150,381	193,000
186	Pupil Transportation Services	2500	52,872	0	39,582	24,237	33,690				0	0
187	Other Support Services (Describe & Itemize)	2000									0	0
188	Total Support Services	3000	52,872	0	39,582	24,237	33,690				150,381	193,000
189	COMMUNITY SERVICES (TR)	4000										
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)											
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	0
193	Payments for Special Education Programs	4120									0	0
194	Payments for Adult/Continuing Education Programs	4130									0	0
195	Payments for CTE Programs	4140									0	0
196	Payments for Community College Programs	4170									0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
198	Total Payments to Other Govt. Units (In-State)	4100									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												
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	0
200	Total Payments to Other Govt Units	4000									0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110										
204	Tax Anticipation Notes	5120										
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
206	State Aid Anticipation Certificates	5140										
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150										
208	Total Debt Services - Interest On Short-Term Debt	5100									0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400										
212	Total Debt Services	5000									0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/Expenditures		52,872	0	39,582	24,237	33,690	0	0	0	150,381	203,000
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(25,676)	213,000
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)	1000										
218	INSTRUCTION (MR/SS)											
219	Regular Programs	1100		18,635							18,635	18,500
220	Pre-K Programs	1125		2,745							2,745	3,000
221	Special Education Programs (Functions 1200-1220)	1200		2,180							2,180	12,000
222	Special Education Programs - Pre-K	1225										
223	Remedial and Supplemental Programs - K-12	1250		619							619	500
224	Remedial and Supplemental Programs - Pre-K	1275										
225	Adult/Continuing Education Programs	1300										
226	CTE Programs	1400		687							687	1,200
227	Interscholastic Programs	1500		1,808							1,808	1,600
228	Summer School Programs	1600										
229	Gifted Programs	1650										
230	Driver's Education Programs	1700										
231	Bilingual Programs	1800		(312)							(312)	100
232	Tuants' Alternative & Optional Programs	1900										
233	Total Instruction	1000	52,872	0	39,582	24,237	33,690	0	0	0	150,381	203,000
234	SUPPORT SERVICES (MR/SS)	2000		26,362							26,362	36,900
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110										
237	Guidance Services	2120										
238	Health Services	2130		85							85	600
239	Psychological Services	2140										
240	Speech Pathology & Audiology Services	2150										
241	Other Support Services - Pupils (Describe & Itemize)	2190										
242	Total Support Services - Pupils	2100		85							85	600
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210										
245	Educational Media Services	2220		261							261	500
246	Assessment & Testing	2230										
247	Total Support Services - Instructional Staff	2200		261							261	500

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct.#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
248	Board of Education Services	2310									0	
250	Executive Administration Services	2320		4,703							4,703	3,000
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	<b>Total Support Services - General Administration</b>	<b>2300</b>		4,703							4,703	3,000
255	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
256	Office of the Principal Services	2410		6,051							6,051	6,000
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	<b>Total Support Services - School Administration</b>	<b>2400</b>		6,051							6,051	6,000
259	<b>SUPPORT SERVICES - BUSINESS</b>											
260	Direction of Business Support Services	2510									0	
261	Fiscal Services	2520		6,340							6,340	5,000
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		18,745							18,745	12,000
264	Pupil Transportation Services	2550		10,326							10,326	8,000
265	Food Services	2560		10,779							10,779	8,000
266	Internal Services	2570									0	
267	<b>Total Support Services - Business</b>	<b>2500</b>		46,190							46,190	33,000
268	<b>SUPPORT SERVICES - CENTRAL</b>											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660									0	
274	<b>Total Support Services - Central</b>	<b>2600</b>		0							0	0
275	Other Support Services (Describe & Itemize)	2900									0	
276	<b>Total Support Services</b>	<b>2000</b>		57,290							57,290	43,100
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		47							47	
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		0							0	0
283	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
284	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
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	<b>Total Debt Services - Interest</b>	<b>5000</b>									0	0
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
292	<b>Total Disbursements/Expenditures</b>			83,699							83,699	27,500
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											107,500
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
297	<b>SUPPORT SERVICES - BUSINESS</b>											

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												
298	Facilities Acquisition and Construction Services	2530			4,128		58,650				62,778	135,000
299	Other Support Services (Describe & Itemize)	2900									0	135,000
300	Total Support Services	2000	0	0	4,128	0	58,650	0	0	0	62,778	135,000
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	Total Payments to Other Govt Units	4000			0						0	0
308	PROVISION FOR CONTINGENCIES (SLC/O)	6000										85,000
309	Total Disbursements/Expenditures		0	0	4,128	0	58,650	0	0	0	62,778	220,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
311											70,558	
312												
313												
314												
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Tuwait Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Tuwait Alternative/Opt Ed Programs Private Tuition	1922									0	
344	Total Instruction*	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100									0	
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
354	<b>Support Services - Instructional Staff</b>	<b>2200</b>										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
359	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2300</b>										
360	Board of Education Services	2310			7,062						7,062	8,000
361	Executive Administration Services	2320									0	
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361			22,791						22,791	
364	Risk Management and Claims Services Payments	2365									0	35,000
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>0</b>	<b>0</b>	<b>29,853</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,853</b>	<b>43,000</b>
366	<b>Support Services - School Administration</b>	<b>2400</b>										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	
369	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
370	<b>Support Services - Business</b>	<b>2500</b>										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Operation & Maintenance of Plant Services	2540									0	
374	Pupil Transportation Services	2550									0	
375	Food Services	2560									0	
376	Internal Services	2570									0	
377	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
378	<b>Support Services - Central</b>	<b>2600</b>										
379	Direction of Central Support Services	2610									0	
380	Planning, Research, Development & Evaluation Services	2620									0	
381	Information Services	2650									0	
382	Staff Services	2640									0	
383	Data Processing Services	2660									0	
384	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
385	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>										
386	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>13,959</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,959</b>	<b>43,000</b>
387	<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>										
388	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
389	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
390	Payments for Regular Programs	4110									0	
391	Payments for Special Education Programs	4120									0	
392	Payments for Adult/Continuing Education Programs	4130									0	
393	Payments for CTE Programs	4140									0	
394	Payments for Community College Programs	4170									0	
395	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
396	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
397	Payments for Regular Programs - Tuition	4210									0	
398	Payments for Special Education Programs - Tuition	4220									0	
399	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
400	Payments for CTE Programs - Tuition	4240									0	
401	Payments for Community College Programs - Tuition	4270									0	
402	Payments for Other Programs - Tuition	4280									0	
403	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	

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												
404	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
405	Payments for Regular Programs - Transfers	4310									0	0
406	Payments for Special Education Programs - Transfers	4320									0	0
407	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	0
408	Payments for CTE Programs - Transfers	4340									0	0
409	Payments for Community College Program - Transfers	4370									0	0
410	Payments for Other Programs - Transfers	4380									0	0
411	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	0
412	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300									0	0
413	Payments to Other Dist & Govt Units (Out of State)	4400									0	0
414	Total Payments to Other Dist & Govt Units	4000									0	0
415	DEBT SERVICES (TF)	5000										
416	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
417	Tax Anticipation Warrants	5110									0	0
418	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
419	Other Interest or Short-Term Debt	5150									0	0
420	Total Debt Services - Interest on Short-Term Debt	5000									0	0
421	PROVISIONS FOR CONTINGENCIES (TF)	6000										
422	Total Disbursements/Expenditures		0	0	43,852	0	0	0	0	0	43,852	5,000
423	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(42,677)	48,000
424												
425	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
426	SUPPORT SERVICES (FP&S)	2000										
427	SUPPORT SERVICES - BUSINESS											
428	Facilities Acquisition & Construction Services	2530									0	0
429	Operation & Maintenance of Plant Services	2540									0	0
430	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
431	Other Support Services (Describe & Itemize)	2900									0	0
432	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
433	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
434	Payments to Regular Programs	4110									0	0
435	Payments to Special Education Programs	4120									0	0
436	Other Payments to In-State Govt Units (Describe & Itemize)	4130									0	0
437	Total Payments to Other Govt Units	4000									0	0
438	DEBT SERVICES (FP&S)	5000										
439	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
440	Tax Anticipation Warrants	5110									0	0
441	Other Interest on Short-Term Debt (Describe & Itemize)	5130									0	0
442	Total Debt Service - Interest on Short-Term Debt	5100									0	0
443	DEBT SERVICES- INTEREST ON LONG-TERM DEBT	5300									0	0
444	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Refund)	5300									0	0
445	Total Debt Service	5000									0	0
446	PROVISION FOR CONTINGENCIES (FP&S)	6000										
447	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	120,000
448	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										983	120,000

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity**

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

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

The District is a member of the Mid-States Special Education joint agreement which provides special education services for member districts. The District pays annual assessments to the joint agreement. Separate financial statements for Mid-States Special Education can be obtained at 202 Prairie Street, Morrisonville, Illinois 62546.

The District is a member of the Capital Area Career Center joint agreement which provides vocational education services for the member districts. The District pays tuition assessments to the joint agreement. Separate financial statements for the Capital Area Career Center can be obtained at 2201 Toronto Road, Springfield, IL 62712.

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

**Fund Financial Statements**

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

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Governmental Fund Types**

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

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

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

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

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

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

**Fiduciary Fund Types**

Fiduciary Funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds.

*Agency Funds:* The Agency Funds (Activity Funds) include both Student Activity and Convenience Accounts. They are used to account for assets held by the District as an agent for the students and teachers. These funds are custodial in nature and do not involve the measurement of the results of operations. The amounts due to the activity fund organizations are equal to the assets.

**General Fixed Assets and General Long-Term Debt Account Groups**

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

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



**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Measurement Focus and Basis of Accounting**

**Measurement Focus**

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

**Basis of Accounting**

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

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

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

**Budgets and Budgetary Accounting**

The budget for all Governmental Fund Types and for the Working Cash Fund is prepared on the cash basis of accounting, which is the same basis of accounting that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, Paragraph 17-1 of the Illinois Compiled Statutes. The original budget was passed on September 16, 2020 and was amended on June 24, 2021.

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

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

- 1) Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures and the means of financing them.
- 2) A public hearing is conducted to obtain taxpayer comments.

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

- 3) Prior to October 1, the budget is legally adopted through passage of a resolution.
- 4) Formal budgetary integration is employed as a management control device during the year.
- 5) The Board of Education may make transfers between the various items in any fund not exceeding, in the aggregate, 10 percent of the total of such fund as set forth in the budget.
- 6) The Board of Education may amend the budget by the same procedures required of its original adoption.

**General Fixed Assets**

General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures disbursed in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group. Donated general fixed assets are stated at estimated fair value as of the date of acquisition. The capitalization threshold for all assets is \$500. Depreciation accounting is not considered applicable, except to determine the per capita tuition charge. Depreciation calculated on the straight-line basis for the per capita tuition charge was \$22,834 for the year ended June 30, 2021.

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

**Inventories**

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

**Use of Estimates**

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

**Cash and Cash Equivalents**

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

**Investments**

Investments classified in the financial statements consist entirely of certificates of deposit whose original maturity terms exceed three months. Investments are carried at cost, which approximates fair value.

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

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

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

**NOTE 3 - FUND BALANCE REPORTING**

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

**Nonspendable Fund Balance**

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

**Restricted Fund Balance**

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

**Tort Immunity Levy**

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Tort Fund. Cumulative cash receipts have exceeded cumulative cash disbursements from this tax levy and the fund equity for future tort immunity disbursements is restricted by law.

**Special Education Levy**

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

**Leasing Levy**

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

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 3 - FUND BALANCE REPORTING (Continued)**

School Facility Occupation Tax

Cash receipts and related cash disbursements of this restricted tax levy are accounted for in the Capital Projects Fund. Cumulative cash receipts exceeded cumulative cash disbursements from this tax by \$238,908, resulting in a restricted balance in the Capital Projects Fund. This amount is shown as reserved in the Capital Projects Fund.

State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance, Transportation, Municipal Retirement/Social Security and Fire Prevention and Safety Funds. At June 30, 2021, cash disbursements exceeded cash receipts from state grants, resulting in no restricted balances.

Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational and Operations and Maintenance Funds. The District has outstanding obligations on these grants of \$47,788, resulting in restricted balances.

Student Activity Funds

Cash receipts and the related cash disbursements of these restricted monies are accounted for in the Educational Fund. Cumulative cash receipts exceeded cumulative cash disbursements from these monies by \$49,960, resulting in a restricted balance in the Educational Fund. This amount is shown as reserved in the Educational Fund.

Social Security Levy

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

Committed Fund Balance

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

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

Employee contracts for services rendered during the school year for employees electing twelve-month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. The total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2021 amounted to \$132,302. This amount is shown as unreserved in the Educational Fund.

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 3 - FUND BALANCE REPORTING (Continued)**

Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes. As of June 30, 2021, there is nothing to report for this classification.

Unassigned Fund Balance

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

Regulatory – Fund Balance Definitions

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

Reconciliation of Fund Balance Reporting

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

Fund	Generally Accepted Accounting Principles					Regulatory Basis	
	Non-Spendable	Restricted	Committed	Assigned	Unassigned	Financial Statements Reserved	Financial Statements Unreserved
Educational	-	97,748	132,302	-	2,785,760	97,748	2,918,062
Operations and Maintenance	-	-	-	-	52,850	-	52,850
Debt Services	-	7,238	-	-	-	-	7,238
Transportation	-	-	-	-	126,661	-	126,661
Municipal Retire./ Social Security	-	28,696	-	-	-	-	28,696
Capital Projects	-	238,908	-	-	-	238,908	-
Working Cash	-	-	-	-	713,342	-	713,342
Tort Liability	-	5,180	-	-	-	-	5,180
Fire Prevention and Safety	-	216,143	-	-	-	-	216,143

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 3 - FUND BALANCE REPORTING (Continued)**

**Expenditures of Fund Balance**

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

**NOTE 4 - DEPOSITS AND INVESTMENTS**

**Permitted Investments**

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

**Policies**

The District has adopted a formal investment of public funds policy that is used to meet the general investment objectives:

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

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

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

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

**Deposits**

Custodial Credit Risk – Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be returned, or the District will not be able to recover collateral securities in the possession of an outside party. The District's policy suggests that deposits be 100% secured by collateral valued at market or par, whichever is lower, less the amount covered by the Federal Deposit Insurance Corporation (FDIC). Deposited funds may be invested in certificates of deposit with an established record of fiscal health and service. Collateral agreements must be approved prior to deposit of funds as provided by law. The District Board approves and designates a list of authorized depository institutions based on evaluation of solicited responses and certifications provided by financial institutions. As of June 30, 2021, all the District's deposits were either covered by FDIC or collateralized with securities held by the pledging financial institution in the name of the District.

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

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)**

Concentration of Credit Risk – Concentration of credit risk is the risk of loss attributed to the magnitude of the Edinburg Community Unit School District No. 4’s investment in a single issuer. To limit this risk, the District’s investment policies state that the portfolio shall be maintained within limitations as set forth in Illinois Revised State Statutes and where applicable, further limited as stated in their investment policies.

Foreign Currency Risk – Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or deposit. The Edinburg Community Unit School District No. 4 has no formal policy with regard to foreign currency risk. The District has no known foreign currency risks in either investments or deposits as of June 30, 2021.

**Investments**

GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, requires certain disclosures for certain investments. As of June 30, 2021, Edinburg Community Unit School District No. 4 held no investments other than time deposits consisting of certificates of deposit with maturities of 36 months or less.

**NOTE 5 - CHANGES IN GENERAL FIXED ASSETS**

	<u>Balance</u> <u>July 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2021</u>
<u>Non Depreciable:</u>				
Land	\$ 61,089	\$ -	\$ -	\$ 61,089
<u>Depreciable:</u>				
Land improvements	40,338	-	-	40,338
Buildings and improvements	2,041,809	-	-	2,041,809
Equipment	628,314	9,900	-	638,214
Transportation	<u>777,623</u>	<u>73,194</u>	<u>-</u>	<u>850,817</u>
Total General Fixed Assets	\$ 3,549,173	<u>\$ 83,094</u>	<u>\$ -</u>	\$ 3,632,267
Accumulated Depreciation	<u>3,475,436</u>	<u>\$ 22,834</u>	<u>\$ -</u>	<u>3,498,270</u>
Book Value	<u>\$ 73,737</u>			<u>\$ 133,997</u>

Allowable depreciation as calculated for the purposes of determining the per capita tuition charge was \$22,834 for the fiscal year ended June 30, 2021.

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 6 - COMMON BANK ACCOUNTS**

Separate bank accounts are not maintained for all District funds. Certain funds maintain their noninvested cash balances in a common checking account, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund. Occasionally certain funds participating in the common bank account will incur overdrafts (deficits) in the account. The overdrafts result from expenditures which have been approved by the Board of Education.

**NOTE 7 - PROPERTY TAXES**

The District's property taxes are levied each year on all taxable real property located in the District on or before the last Tuesday in December. The Board of Education passed the 2019 levy on December 11, 2019. Property taxes attach as an enforceable lien on property as of January 1 and were payable in two installments in July and September 2020, for the 2019 levy. Property tax revenue is recognized when received in cash. The District received its payments of 2019 levied property taxes from Christian County between July 2020 and November 2020 and from Sangamon County between September 2020 and June 2021. Tax proceeds from the 2019 levy are reported as receipts from local sources in the June 30, 2021 financial statements.

The Board of Education passed the 2020 levy on November 11, 2020 and the majority of these property tax revenues will be received in fiscal year 2022.

The following are the tax rates applicable to the various levies per \$100 of assessed valuation for the fiscal year ended June 30, 2021:

	Maximum Rate	Christian County Actual 2020 Rate	Sangamon County Actual 2020 Rate	Christian County Actual 2019 Rate	Sangamon County Actual 2019 Rate
Educational	4.00000	2.76225	2.83210	2.76478	2.77400
Operations and Maintenance	0.75000	0.62795	0.64390	0.61220	0.61430
Transportation	None	0.07643	0.07840	0.07382	0.05950
Bond and Interest	None	0.11601	0.11860	0.11941	0.12520
Municipal Retirement	None	0.07022	0.07210	0.06912	0.06950
Social Security	None	0.09830	0.10080	0.09677	0.09710
Tort Immunity	None	0.00225	0.00230	0.00228	0.00240
Special Education	0.80000	0.03312	0.03400	0.03358	0.03380
Fire Prevention and Safety	0.10000	0.00015	0.00010	0.00000	0.09580
Lease	0.10000	0.00012	0.00010	0.00000	0.07930
Working Cash	0.05000	0.04895	0.04910	0.05000	0.04790
<b>Total</b>		<u>3.83575</u>	<u>3.93150</u>	<u>3.82196</u>	<u>3.99880</u>



**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 8 - RETIREMENT PLANS**

**Teachers' Retirement System of the State of Illinois (TRS)**

General information about the pension plan

*Plan description*

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

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

*Benefits provided*

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

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

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

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

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 8 - RETIREMENT PLANS (Continued)**

*Contributions*

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2021, was 9.00 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

*On behalf contributions to TRS.* The State of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2021, State of Illinois contributions recognized by the employer were based on the State's proportionate share of the pension expense associated with the employer, and the employer recognized revenue and expenditures of \$865,514 in pension contributions from the State of Illinois.

*2.2 formula contributions.* Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2021, were \$6,902. The District paid \$6,309 towards this obligation during the current fiscal year.

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

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

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

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

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 8 - RETIREMENT PLANS (Continued)**

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

*Pension expense*

For the fiscal year ended June 30, 2021, the employer recognized TRS pension expense of \$118,313 on a cash basis under this plan.

**Illinois Municipal Retirement Fund**

**General information about the pension plan**

*Plan description*

The employer's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The employer plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. 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 financial report that includes financial statements and required supplementary information (RSI). The report is available for download at [www.imrf.org](http://www.imrf.org).

*Benefits provided*

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

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

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 8 - RETIREMENT PLANS (Continued)**

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

*Employees covered by benefit terms*

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

Retirees and beneficiaries currently receiving benefits	24
Inactive, non-retired plan members not yet receiving benefits	18
Active plan members	<u>17</u>
Total	<u>59</u>

*Contributions*

As set by statute, your employer Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer's annual required contribution rate for calendar year 2020 and 2021 was 7.59 and 7.66 percent respectively. For the fiscal year ended June 30, 2021, the employer contributed \$32,518 to the plan. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**TRS and IMRF Aggregate Information**

The aggregate employer recognized pension expense on a cash basis for the fiscal year ended June 30, 2021, was \$150,831.

**Social Security**

Employees not qualifying for coverage under the Illinois Teachers' Retirement System or the Illinois Municipal Retirement Fund are considered "non-participating employees." These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid \$28,057, the total required contribution for the current fiscal year.

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 9 - OTHER POST-EMPLOYEMENT BENEFITS**

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

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

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

*On behalf contributions to THIS Fund.* The State of Illinois makes employer retiree health insurance contributions on behalf of the employer. State contributions are intended to match contributions to THIS Fund from active members which were 1.24 percent of pay during the fiscal year ended June 30, 2021. State of Illinois contributions were \$14,755, and the employer recognized revenue and expenditures of this amount during the year.

*Employer contributions to THIS Fund.* The employer also makes contributions to THIS Fund. The employer THIS Fund contribution was .92 percent during the fiscal year ended June 30, 2021. For the fiscal year ended June 30, 2021, the employer paid \$10,947 to the THIS Fund, which was 100 percent of the required contribution.

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

**NOTE 10 - INTERFUND BALANCES AND TRANSFERS**

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

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 11 - CHANGES IN GENERAL LONG-TERM DEBT**

On March 13, 2013, the District issued General Obligation Limited School Bonds, Series 2013A, in the amount of \$400,000 at original interest rates of 3.45% to 5.00%. These bonds were issued at a premium of \$29,812 (the cost of issuance) and accrued interest of \$1,309. Interest is payable June 1 and December 1 of each year. Principal payments are due on December 1 of each year. There was \$53,000 of principal and \$6,325 of interest was paid on this issue for the fiscal year ending June 30, 2021. Repayment for this issue is made through the Debt Services Fund.

On March 13, 2013, the District issued General Obligation Limited Refunding School Bonds, Series 2013B, in the amount of \$39,000 at original interest rates of 2.90% to 3.10%. These bonds were issued at a discount of \$357 and accrued interest of \$85. The cost of issuance for these bonds was \$3,384. The proceeds of this issue were deposited in the escrow account of the bond paying agent, Heartland Bank and Trust Company, Normal, Illinois for the purpose of advance refunding part of the Life Safety Bonds, Series 2005 described above. Interest is payable June 1 and December 1 of each year. Principal payments are due on December 1 of each year beginning December 1, 2023. There were no principal payments made and \$1,137 of interest was paid on this issue for the fiscal year ending June 30, 2021. Repayment for this issue is made through the Debt Services Fund.

	<u>Balance</u> <u>July 1, 2020</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>June 30, 2021</u>
General Obligation Limited School Bonds, 2013A	\$ 188,000	\$ -	\$ (53,000)	\$ 135,000
General Obligation Limited School Refunding Bonds, 2013B	<u>39,000</u>	<u>-</u>	<u>-</u>	<u>39,000</u>
Totals	<u>\$ 227,000</u>	<u>\$ -</u>	<u>\$ (53,000)</u>	<u>\$ 174,000</u>

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 11 - CHANGES IN GENERAL LONG-TERM DEBT (Continued)**

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

	Fiscal Year Ending June 30,	Interest Rate	Principal	Interest	Total
Bond Issue, 2013A	2022	4.250%	\$ 55,000	\$ 3,963	\$ 58,963
	2023	3.450%	57,000	1,811	58,811
	2024	3.600%	23,000	414	23,414
			<u>\$ 135,000</u>	<u>\$ 6,188</u>	<u>\$ 141,188</u>
Totals			<u>\$ 135,000</u>	<u>\$ 6,188</u>	<u>\$ 141,188</u>

	Fiscal Year Ending June 30,	Interest Rate	Principal	Interest	Total
Bond Issue, 2013B	2022	2.900%	\$ -	\$ 1,137	\$ 1,137
	2023	2.900%	-	1,137	1,137
	2024	2.900%	36,000	615	36,615
	2025	3.100%	3,000	47	3,047
			<u>\$ 39,000</u>	<u>\$ 2,936</u>	<u>\$ 41,936</u>
Totals			<u>\$ 39,000</u>	<u>\$ 2,936</u>	<u>\$ 41,936</u>

At June 30, 2021, there was \$7,238 of current assets available in the Debt Services Fund for the retirement of bonded debt.

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

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 12 - SELF INSURANCE PLAN**

All employees of the District are covered under the State of Illinois Unemployment Insurance Act. The District elected to be self-insured and, therefore, is liable to the State for any payments made to an unemployed worker claiming benefits. For the fiscal year ended June 30, 2021, the District paid \$0 in unemployment claims.

**NOTE 13 - RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health; and natural disasters. The District manages these various risks of loss by purchasing commercial insurance. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this insurance coverage in any of the past three years. During the fiscal year ended June 30, 2021, there were no significant reductions in insurance coverage.

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

**NOTE 14 - CONTINGENCIES AND COMMITMENTS**

**Grant Programs**

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

**Litigation**

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

**Contracts and Leases**

At June 30, 2021, the District was obligated for \$132,302 in unpaid teacher contracts. This liability is not reflected in the financial statements.

The District has entered into various contracts and leases for computers and office equipment. These contracts/leases vary in monthly amount and length of terms. The amount expended for these various contracts and leases during the fiscal year ended June 30, 2021 was approximately \$33,987.

**Coronavirus Disease 2019 (COVID-19)**

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



**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 15 - LEGAL DEBT LIMIT**

As of June 30, 2021, the District was subject to a legal debt limit of \$7,149,637. As of June 30, 2021, the District's total long-term debt outstanding was \$174,000.

**NOTE 16 - JOINT AGREEMENT ASSESSMENTS**

The District participates in joint agreements with Mid-States Special Education (MSSE) for special education services and Capital Area Career Center (CACC) for vocational education. The agreements call for the District to pay MSSE and CACC its per capita share of the administrative costs and centralized instructional services of the special districts. The agreements shall remain in effect until the District notifies the joint agreement districts that it chooses to withdraw. The District paid \$223,438 to MSSE and \$28,309 to CACC in assessments for the current fiscal year.

**NOTE 17 - EVALUATION OF SUBSEQUENT EVENTS**

The District has evaluated subsequent events through December 7, 2021, the date which the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4

SUPPLEMENTARY SCHEDULES

FISCAL YEAR ENDED JUNE 30, 2021

	A	B	C	D	E	F
	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
	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 B - C)		(Column E - C)
1						
2						
3						
4	Educational	1,399,457	2,112	1,397,345	1,431,145	1,429,033
5	Operations & Maintenance	309,891	480	309,411	325,346	324,866
6	Debt Services **	60,443	89	60,354	60,105	60,016
7	Transportation	37,357	58	37,299	39,599	39,541
8	Municipal Retirement	34,987	54	34,933	36,382	36,328
9	Capital Improvements	0	0	0	0	0
10	Working Cash	25,306	37	25,269	25,361	25,324
11	Tort Immunity	1,154	2	1,152	1,166	1,164
12	Fire Prevention & Safety	67	67	67	78	78
13	Leasing Levy	55	55	55	62	62
14	Special Education	16,997	25	16,972	17,160	17,135
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	48,983	75	48,908	50,930	50,855
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	<b>Totals</b>	<b>1,934,697</b>	<b>2,932</b>	<b>1,931,765</b>	<b>1,987,334</b>	<b>1,984,402</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

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

SCHEDULE OF SHORT-TERM DEBT										
A	B	C	D	E	F	G	H	I	J	
	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					
1										
2										
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPT)									
4	Total CPPT Notes									
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund									
7	Operations & Maintenance Fund									
8	Debt Services - Construction									
9	Debt Services - Working Cash									
10	Debt Services - Refunding Bonds									
11	Transportation Fund									
12	Municipal Retirement/Social Security Fund									
13	Fire Prevention & Safety Fund									
14	Other - (Describe & Itemize)	0	0	0	0					
15	Total TAWs									
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund									
18	Operations & Maintenance Fund									
19	Fire Prevention & Safety Fund									
20	Other - (Describe & Itemize)									
21	Total TANs									
22	TEACHERS/EMPLOYEES ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)									
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)									
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)									
28										
29										
SCHEDULE OF LONG-TERM DEBT										
	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	
30										
31	GO Ltd School Bonds Series 2013A	03/13/13	400,000	1	188,000		53,000	135,000	127,762	
32	GO Ltd Refunding School Bonds Series 2013B	03/13/13	39,000	3	39,000			39,000	39,000	
33										
34										
35										
36										
37										
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49			439,000		227,000		53,000	174,000	156,762	
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds									
53	2. Funding Bonds									
54	3. Refunding Bonds									
55	4. Fire Prevent, Safety, Environmental and Energy Bonds									
56	5. Tort Judgment Bonds									
57	6. Building Bonds									
58	7. Other									
59	8. Other									
60	9. Other									

Reference should be made to the accountant'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 <sup>a</sup>	Special Education	Area Vocational Construction	School Facility Occupation Taxes <sup>b</sup>	Driver Education	
2	Cash Basis Fund Balance as of July 1, 2020					47,857			168,350		
3	RECEIPTS:										
4	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100, 80	1,154	16,997				
5	Earnings on Investments				10, 20, 40, 50 or 60-1500, 80	21			215		
6	Drivers' Education Fees				10-1970						
7	School Facility Occupation Tax Proceeds				30 or 60-1983						
8	Driver Education				10 or 20-3370				133,121	2,370	
9	Other Receipts (Describe & Itemize)				-	0					
10	Sale of Bonds				10, 20, 40 or 60-7200						
11	Total Receipts					1,175	16,997	0	133,336	2,370	
12	DISBURSEMENTS:										
13	Instruction				10 or 50-1000						
14	Facilities Acquisition & Construction Services				20 or 60-2530		16,997		62,778	2,370	
15	Tort Immunity Services				80	43,852					
16	DEBT SERVICE										
17	Debt Services - Interest on Long-Term Debt				30-5200						
18	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300						
19	Debt Services Other (Describe & Itemize)				30-5400					0	
20	Total Debt Services										
21	Other Disbursements (Describe & Itemize)				-						
22	Total Disbursements					43,852	16,997	0	62,778	2,370	
23	Ending Cash Basis Fund Balance as of June 30, 2021					5,180	0	0	238,908	0	
24	Reserved Cash Balance				714						
25	Unreserved Cash Balance				730	5,180	0	0	238,908	0	
26	Total										
27	Total										
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup>										
29	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? If yes, list in the aggregate the following:										
30	Yes					Total Claims Payments:	43,852				
31	No					Total Reserve Remaining:	5,180				
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					10,578					
35	Unemployment Insurance Act					3,421					
36	Insurance (Regular or Self-Insurance)					22,791					
37	Risk Management and Claims Service					4,125					
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)					0					
41	Legal Services					2,937					
42	Principal and Interest on Tort Bonds					0					
43	Other - Explain on Itemization 40 tab					0					
44	Total					0					
45	Total					OK					
46	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
47	55 ILCS 5/5-1006.7										
48											
49											
50											

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

ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>						
2	<b>SECTION I</b>						
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>						
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>						
5	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> 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.</p>						
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>						
7	Direction of Business Support Services (1-2510) and (5-2510)			0			
8	Fiscal Services (1-2520) and (5-2520)			0			
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)			0			
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>			0			
11	Value of Commodities Received for Fiscal Year 2021 (Include the value of commodities when determining if a Single Audit is required).			8,237			
12	Internal Services (1-2570) and (5-2570)			0			
13	Staff Services (1-2640) and (5-2640)			0			
14	Data Processing Services (1-2660) and (5-2660)			0			
15	<b>SECTION II</b>						
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>						
17		Function	Restricted Program	Direct Costs	Indirect Costs	Unrestricted Program	Direct Costs
18		1000		1,355,652			1,355,652
19	Instruction						
20	Support Services:						
21	Pupil	2100		7,008			7,008
22	Instructional Staff	2200		4,960			4,960
23	General Admin.	2300		242,843			242,843
24	School Admin	2400		138,693			138,693
25	Business:						
26	Direction of Business Spt. Srv.	2510	0	0		0	0
27	Fiscal Services	2520	73,698	0		73,698	0
28	Oper. & Maint. Plant Services	2540		326,937		326,937	0
29	Pupil Transportation	2550		127,017			127,017
30	Food Services	2560		157,923			157,923
31	Internal Services	2570	0	0		0	0
32	Central:						
33	Direction of Central Spt. Srv.	2610		0			0
34	Plan, Rsrch, Divlp, Eval. Srv.	2620		0			0
35	Information Services	2630		0			0
36	Staff Services	2640	2,991	0		2,991	0
37	Data Processing Services	2660	49,929	0		49,929	0
38	Other:	2900		93,173			93,173
39	Community Services	3000		3,910			3,910
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 36)						
41	Total		126,618	2,458,116		453,555	2,131,179
42			Restricted Rate			Unrestricted Rate	
43			Total Indirect Costs:	126,618		Total Indirect Costs:	453,555
44			Total Direct Costs:	2,458,116		Total Direct Costs:	2,131,179
45							= 5.15%
46							= 21.28%

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

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

**CARES, CRRSA, and ARP SCHEDULE - FY 2021**

**Please read schedule instructions before completing.**

Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY21?  Yes  No

If the answer to the above question is "YES", this schedule must be completed.

PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.

**Part 1: CARES, CRRSA, and ARP REVENUE**

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.

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11	4998		23,640								23,640
12	4998										0
13	4998										0
14	4998										0
15	4998										0
16	Total Revenue Section A	0	23,640	0	0	0	0	0	0	0	23,640

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.

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
18	4998		26,576								26,576
19	4998										0
20	4998										0
21	4998										0
22	4998										0
23	4998										0
24	4998										0
25	4998										0
26	4998										0
27	Total Revenue Section B	26,576	0	0	0	0	0	0	0	0	26,576

**Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue**

28	Total Other Federal Revenue (Section A plus Section B)	26,576	23,640	0	0	0	0	0	0	0	50,216
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Reference should be made to the accountant'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
31	Total Other Federal Revenue from Revenue Tab	4998	26,576	23,640		0	0	0			0	50,216
32	Difference (must equal 0)		0	0		0	0	0			0	0
33	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK
34												

**Part 2: CARES, CRRSA, and ARP EXPENDITURES**

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

Expenditure Section A:		DISBURSEMENTS										
ESSER I EXPENDITURES		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		
37	FUNCTION											
38	1. List the total expenditures for the Functions 1000 and 2000 below											
39	INSTRUCTION Total Expenditures	1000										
40	SUPPORT SERVICES Total Expenditures	2000		13,250	3,020					16,270	0	
41	2. List the specific expenditures in Functions 1000 & 2000 below (these expenditures are also included in Function 1000 above)											
42	Facilities Acquisition and Construction Services (Total)	2530									0	
43	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	
44	FOOD SERVICES (Total)	2560									0	
45	3. List the technology expenses in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
46	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0	
47	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0	
48	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Functions)							0			0	
49	Expenditure Section B:											
50	CARES ACT - Nutrition Funding EXPENDITURES											
51	FUNCTION											
52	1. List the total expenditures for the Functions 1000 and 2000 below											
53	INSTRUCTION Total Expenditures	1000									0	
54	SUPPORT SERVICES Total Expenditures	2000									0	
55	2. List the specific expenditures in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
56	Facilities Acquisition and Construction Services (Total)	2530									0	
57	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	
58	FOOD SERVICES (Total)	2560									0	
59	3. List the technology expenses in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
60	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0	
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0	
62	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Functions)							0			0	
63	Expenditure Section B:											
64	CARES ACT - Nutrition Funding EXPENDITURES											
65	FUNCTION											
66	1. List the total expenditures for the Functions 1000 and 2000 below											
67	INSTRUCTION Total Expenditures	1000									0	
68	SUPPORT SERVICES Total Expenditures	2000									0	
69	2. List the specific expenditures in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
70	Facilities Acquisition and Construction Services (Total)	2530									0	
71	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	
72	FOOD SERVICES (Total)	2560									0	
73	3. List the technology expenses in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
74	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0	
75	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0	

Reference should be made to the accountant'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
72	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
73	<b>Expenditure Section C:</b>											
74	<b>ESSER II EXPENDITURES</b>											
75												
76												
77	<b>FUNCTION</b>											
78	1. List the total expenditures for the Functions 1000 and 2000 below											
79	INSTRUCTION Total Expenditures	1000										
80	SUPPORT SERVICES Total Expenditures	2000										
81												
82	2. List the specific expenditures in Functions 2530, 2540, & 2550 below (these expenditures are also included in Function 2000 above)											
83	Facilities Acquisition and Construction Services (Total)	2530										0
84	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										26,576
85	FOOD SERVICES (Total)	2550										0
86												
87	3. List the technology expenses in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
88	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
89	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
90	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
91	<b>Expenditure Section D:</b>											
92												
93												
94												
95	<b>FUNCTION</b>											
96	1. List the total expenditures for the Functions 1000 and 2000 below											
97	INSTRUCTION Total Expenditures	1000										
98	SUPPORT SERVICES Total Expenditures	2000										
99												
100	2. List the specific expenditures in Functions 2530, 2540, & 2550 below (these expenditures are also included in Function 2000 above)											
101	Facilities Acquisition and Construction Services (Total)	2530										0
102	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
103	FOOD SERVICES (Total)	2550										0
104												
105	3. List the technology expenses in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
106	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
107	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
108	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
109	<b>Expenditure Section E:</b>											
110												
111	<b>Other CARES, CRRSA, ARP Federal Stimulus</b>											

Reference should be made to the accountant'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
Fund/EXPENDITURES			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
112											
113	FUNCTION										
114	1. List the total expenditures for the Functions 1000 and 2000 below	1000									0
115	INSTRUCTION Total Expenditures	2000									0
116	SUPPORT SERVICES Total Expenditures										
117											
118	2. List the specific expenditures in Functions 2530, 2540, & 2560 below (these expenditures are also included in Functions 1000 & 2000 above)	2530									0
119	Facilities Acquisition and Construction Services (Total)	2540									0
120	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2560									0
121	FOOD SERVICES (Total)										
122											
123	3. List the technology expenses in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)										
124	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
125	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
126	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Functions)	Total Technology									0
127											
128	<b>Expenditure Section F:</b>										
129	<b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>										
130											
131											
132	FUNCTION										
133	INSTRUCTION	1000									0
134	SUPPORT SERVICES	2000									0
135	TOTAL EXPENDITURES										16,270
136											0
137	<b>Expenditure Section G:</b>										
138	<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>										
139											
140											
141	FUNCTION										
142	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Expenditures)	Total Technology									0

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

EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4

STATISTICAL SECTION

FISCAL YEAR ENDED JUNE 30, 2021

	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
3	Land	220										
4	Non-Depreciable Land	221	61,089			61,089						61,089
5	Depreciable Land	222				0	50				0	0
6	Buildings	230										
7	Permanent Buildings	231	2,041,809			2,041,809	50	2,036,229	1,859		2,038,088	3,721
8	Temporary Buildings	232				0	20				0	0
9	Improvements Other than Buildings (Infrastructure)	240	40,338			40,338	20				40,338	0
10	Capitalized Equipment	250										
11	10 Yr Schedule	251	596,768			596,768	10	596,768			596,768	0
12	5 Yr Schedule	252	809,169	83,094		892,263	5	802,101	20,975		823,076	69,187
13	3 Yr Schedule	253				0	3				0	0
14	Construction In Progress	260				0	-				0	0
15	Total Capital Assets	200	3,549,173	83,094	0	3,632,267	10	3,475,436	22,834	0	3,498,270	135,997
16	Non-Capitalized Equipment	700				0						
17	Allowable Depreciation								22,834			
18												

A		B		C		D		E	F	G	H
ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)											
This schedule is completed for school districts only.											
Fund	Sheet, Row	ACCOUNT NO - TITLE						Amount			
OPERATING EXPENSE PER PUPIL											
7	EXPENDITURES:										
8	ED	Expenditures 16-24, L116		1412	Regular - Transp Fees from Other Districts (In State)			\$		2,292,101	
9	O&M	Expenditures 16-24, L155		1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)					354,384	
10	DS	Expenditures 16-24, L178		1422	Summer Sch - Transp. Fees from Other Districts (In State)					60,961	
11	TR	Expenditures 16-24, L214		1423	Summer Sch - Transp. Fees from Other Sources (In State)					150,381	
12	MR/SS	Expenditures 16-24, L299		1424	Summer Sch - Transp. Fees from Other Sources (Out of State)					83,699	
13	TORT	Expenditures 16-24, L429		1432	CTE - Transp Fees from Other Districts (In State)					43,852	
14				1442	Special Ed - Transp Fees from Other Districts (In State)						
15				1451	Adult - Transp Fees from Pupils or Parents (In State)						
16				1452	Adult - Transp Fees from Other Districts (In State)						
17				1453	Adult - Transp Fees from Other Sources (In State)						
18				1454	Adult - Transp Fees from Other Sources (Out of State)						
19				3410	Adult Ed (from ICCB)						
20				3499	Adult Ed - Other (Describe & Itemize)						
21				4600	Fed - Spec Education - Preschool Flow-Through						
22				4605	Fed - Spec Education - Preschool Discretionary						
23				4810	Federal - Adult Education						
24				1125	Pre-K Programs					49,982	
25				1225	Special Education Programs Pre-K						
26				1275	Remedial and Supplemental Programs Pre-K						
27				1300	Adult/Continuing Education Programs						
28				1600	Summer School Programs						
29				1910	Pre-K Programs - Private Tuition						
30				1911	Regular K-12 Programs - Private Tuition						
31				1912	Special Education Programs K-12 - Private Tuition						
32				1913	Special Education Programs Pre-K - Tuition						
33				1914	Remedial/Supplemental Programs K-12 - Private Tuition						
34				1915	Remedial/Supplemental Programs Pre-K - Private Tuition						
35				1916	Adult/Continuing Education Programs - Private Tuition						
36				1917	CTE Programs - Private Tuition						
37				1918	Interscholastic Programs - Private Tuition						
38				1919	Summer School Programs - Private Tuition						
39				1920	Gifted Programs - Private Tuition						
40				1921	Bilingual Programs - Private Tuition						
41				1922	Truants Alternative/Optional Ed Progm - Private Tuition						
42				3000	Community Services					3,863	
43				4000	Total Payments to Other Govt Units					242,338	
44				-	Capital Outlay					54,185	
45				-	Non-Capitalized Equipment					0	
46				3000	Community Services					0	
47				4000	Total Payments to Other Govt Units					9,409	
48				-	Capital Outlay					61	
49				-	Non-Capitalized Equipment					0	
50				4000	Payments to Other Dist & Govt Units					0	
51				5300	Debt Service - Payments of Principal on Long-Term Debt					53,000	
52				3000	Community Services					0	
53				4000	Total Payments to Other Govt Units					0	
54				-	Capital Outlay					33,690	
55				-	Non-Capitalized Equipment					0	
56				1125	Pre-K Programs					2,745	
57				1225	Special Education Programs - Pre-K					0	
58				1275	Remedial and Supplemental Programs - Pre-K					0	
59				1300	Adult/Continuing Education Programs					0	
60				1600	Summer School Programs					0	
61				3000	Community Services					47	
62				4000	Total Payments to Other Govt Units					0	
63				1125	Pre-K Programs					0	
64				1225	Special Education Programs Pre-K					0	
65				1275	Remedial and Supplemental Programs Pre-K					0	
66				1300	Adult/Continuing Education Programs					0	
67				1600	Summer School Programs					0	
68				1910	Pre-K Programs - Private Tuition					0	
69				1911	Regular K-12 Programs - Private Tuition					0	
70				1912	Special Education Programs K-12 - Private Tuition					0	
71				1913	Special Education Programs Pre-K - Tuition					0	
72				1914	Remedial/Supplemental Programs K-12 - Private Tuition					0	
73				1915	Remedial/Supplemental Programs Pre-K - Private Tuition					0	
74				1916	Adult/Continuing Education Programs - Private Tuition					0	
75				1917	CTE Programs - Private Tuition					0	
76				1918	Interscholastic Programs - Private Tuition					0	
77				1919	Summer School Programs - Private Tuition					0	
78				1920	Gifted Programs - Private Tuition					0	
79				1921	Bilingual Programs - Private Tuition					0	
80				1922	Truants Alternative/Optional Ed Progm - Private Tuition					0	
81				3000	Community Services					0	
82				4000	Total Payments to Other Govt Units					0	
83				-	Capital Outlay					0	
84				-	Non-Capitalized Equipment					0	
85					Total Deductions for OEPP Computation (Sum of Lines 18 - 95)					449,320	
86					Total Operating Expenses Regular K-12 (Line 14 minus Line 96)					2,536,058	
87					9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021					207.04	
88					Estimated OEPP (Line 97 divided by Line 98)					12,249.12	

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

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)</b>						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	<b>Fund</b>	<b>Sheet Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
5							
101	<b>PER CAPITA TUITION CHARGE</b>						
103	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>						
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)		6,091	
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		1,449	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		12,707	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		0	
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		15,600	
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		26,536	
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		52,095	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		7,951	
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		348	
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		2,370	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		81,046	
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		0	
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		110,049	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		33,782	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		2,350	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		108,476	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0	
150	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0	
151	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
152	ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins		0	
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments		0	
178	ED	Revenues 10-15, L255, Col C	4901	Race to the Top		0	
179	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L256, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0	
180	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0	
181	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIIPLEP)		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		0	
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		2,454	
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		0	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		50,216	
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 revenue received in FY21 for FY20 Expenses		(23,640)	
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		0	
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		0	
195				Total Deductions for PCTC Computation Line 104 through Line 193		\$ 490,624	
196				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		2,045,434	
197				Total Depreciation Allowance (from page 32, Line 18, Col I)		22,834	
198				Total Allowance for PCTC Computation (Line 196 plus Line 197)		2,068,268	
199				9 Month ADA from Average Daily Attendance - Student Information System (SIS) In IWAS-preliminary ADA 2020-2021		207.04	
200				Total Estimated PCTC (Line 198 divided by Line 199) *		\$ 9,989.70	
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: <a href="#">FY 2021 Student Population Funding Allocation - Summary</a>						

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

EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4

OTHER SCHEDULES AND ITEMIZATIONS

FISCAL YEAR ENDED JUNE 30, 2021

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

1. Page 11, Account 1999, Educational Fund - \$5,908 represents miscellaneous revenues.
2. Page 13, Account 3999, Educational Fund - \$750 represents State of IL Library grant from the Sec. of State office.
3. Page 13, Account 4998, Educational Fund - \$26,576 represents federal emergency COVID funding (ESSER 2).  
Page 13, Account 4998, O/M Fund - \$23,640 represents federal emergency COVID funding (ESSER 1).
4. Page 17, Function 2900 - amounts represent various general District-wide COVID related mitigation costs.
5. Page 20, Function 5400 - \$500 represents bond paying agent fees.
6. Page 24, Function 2900 - \$13,999 represents general tort related mitigation costs.

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



Reference Pages.

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

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 11/1/1996 (Ex: 00/00/0000)
- 22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

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

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

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

Date:

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

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

- 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:**

Information regarding internal control and compliance findings is documented on pages 4-6 of our audit report.

**LMHN, LTD.**

Name of Audit Firm (print)

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

**LMHN, LTD.**

Signature

**12/7/2021**

mm/dd/yyyy

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

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

	A	B	C	D	E	F	G	H	I	J	K	L	M					
1	<b>FINANCIAL PROFILE INFORMATION</b>																	
2																		
3	<i>Required to be completed for School Districts only.</i>																	
4																		
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)																	
6																		
7	<b>Tax Year 2020</b>			Equalized Assessed Valuation (EAV):					51,808,967									
8																		
9	Educational		Operations & Maintenance			Transportation			Combined Total		Working Cash							
10	Rate(s):		0.027623		+		0.006280		+		0.000764		=		0.034670		0.000490	
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>B. Results of Operations *</b>																	
15																		
16	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance								
17	3,028,993			2,796,866			232,127			3,858,703								
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	<b>C. Short-Term Debt **</b>																	
22	CPPRT Notes		TAWs			TANs			TO/EMP. Orders		EBF/GSA Certificates							
23	0		+			0			+		0		+		0			
24	Other		Total															
25	0		=			0												
26	** The numbers shown are the sum of entries on page 26.																	
27																		
28																		
29	<b>D. Long-Term Debt</b>																	
30	Check the applicable box for long-term debt allowance by type of district.																	
31																		
32	<input type="checkbox"/> a. 6.9% for elementary and high school districts,		7,149,637															
33	<input checked="" type="checkbox"/> b. 13.8% for unit districts.																	
34																		
35	Long-Term Debt Outstanding:																	
36																		
37	c. Long-Term Debt (Principal only)		Acct															
38	Outstanding:.....		511		174,000													
39																		
40																		
41	<b>E. Material Impact on Financial Position</b>																	
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																		

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

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>																
2	(Go to the following website for reference to the Financial Profile)																
3	<a href="https://www.isbe.net/Pages/School-District-Financial-Profile.aspx">https://www.isbe.net/Pages/School-District-Financial-Profile.aspx</a>																
4																	
5																	
6																	
7	<b>District Name:</b>	Edinburg CUSD #4															
8	<b>District Code:</b>	03-011-0040-26															
9	<b>County Name:</b>	Christian and Sangamon															
10																	
11	<b>1. Fund Balance to Revenue Ratio:</b>																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	3,858,703.00															4
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	3,028,993.00															0.35
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	0.00															1.40
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
16	<b>2. Expenditures to Revenue Ratio:</b>																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	2,796,866.00															4
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	3,028,993.00															0
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	0.00															0.35
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
21	Possible Adjustment:	0															1.40
22																	
23	<b>3. Days Cash on Hand:</b>																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	3,900,514.00															4
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	7,769.07															0.10
26																	0.40
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>																
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	0.00															4
29	EAV x .85% x Combined Tax Rates (P3, Cell J7 and J10)	1,526,784.35															0.10
30																	0.40
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>																
32	Long-Term Debt Outstanding (P3, Cell H38)	174,000.00															4
33	Total Long-Term Debt Allowed (P3, Cell H32)	7,149,637.45															0.10
34																	0.40
35	<b>Total Profile Score:</b>															<b>4.00 *</b>	
36	<b>Estimated 2022 Financial Profile Designation:</b>															<b>RECOGNITION</b>	
37																	
38																	
39																	
40																	
41																	
42																	

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

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

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS**  
**ACTIVITY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Balance July 1, 2020	Receipts	Disbursements	Balance June 30, 2021
<b><u>ASSETS</u></b>				
Cash	\$ 64,324	\$ 11,787	\$ (26,151)	\$ 49,960
<b><u>LIABILITIES</u></b>				
Student Betterment	\$ 7,684	\$ 1,140	\$ (688)	\$ 8,136
HS Boys Basketball	1,817	921	(490)	2,248
HS Boys Baseball	2,050	-	(1,152)	898
JH Girls Softball	596	-	(450)	146
HS Girls Softball	3,168	-	(403)	2,765
JH Volleyball	1,022	-	(275)	747
HS Volleyball	502	1,506	(1,009)	999
HS Student Council	3,621	-	(34)	3,587
FFA	5,073	2,681	(1,359)	6,395
Photo Club	8	-	-	8
Collins Memorial	464	-	-	464
Library	110	56	-	166
Play	939	-	-	939
NHS	785	435	(21)	1,199
Yearbook	279	2,711	(1,156)	1,834
Spanish	188	-	-	188
HS Science Club	2,395	-	-	2,395
Class of 2017	523	-	-	523
Class of 2018	538	-	-	538
Class of 2019	1,309	-	-	1,309
Class of 2020	6,002	194	(6,196)	-
Class of 2021	10,916	156	(10,427)	645
Class of 2022	1,705	1,177	(626)	2,256
Class of 2023	3,100	-	-	3,100
Class of 2024	205	-	-	205
JH PBIS	177	-	-	177
Horticulture	686	76	-	762
NOVA	197	-	-	197
Scholarship Fund	3,207	-	(1,500)	1,707
Elementary PBIS	1,911	17	(60)	1,868
Computer Club	482	-	-	482
Bass Fishing	2,426	670	(305)	2,791
HS PBIS	75	-	-	75
NOW	164	47	-	211
<b>TOTAL LIABILITIES</b>	<b>\$ 64,324</b>	<b>\$ 11,787</b>	<b>\$ (26,151)</b>	<b>\$ 49,960</b>

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

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


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

School District Name: Edinburg CUSD #4  
 RCDT Number: 03-011-0040-26

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	Total
1. Executive Administration Services	2320	175,516	0	0	175,516	185,000	0	185,000
2. Special Area Administration Services	2330	0	0	0	0	0	0	0
3. Other Support Services - School Administration	2490	0	0	0	0	0	0	0
4. Direction of Business Support Services	2510	0	0	0	0	0	0	0
5. Internal Services	2570	0	0	0	0	0	0	0
6. Direction of Central Support Services	2610	0	0	0	0	0	0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0			0
8. Totals		175,516	0	0	175,516	185,000	0	185,000
9. Percent Increase (Decrease) for FY2022 (Budgeted) over FY2021 (Actual)								5%

**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  
 Ben Theillen  
 Date: December 7, 2021  
 Contact Telephone Number: 217-623-5603

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

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





A	B	C	D	E	F	G
<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>						
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.						
Edinburg CUSD #4 03-011-0040-26						
8	Check box if this schedule is not applicable..... <input type="checkbox"/>	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 <input type="checkbox"/>					
10	Service or Function (Check all that apply)			Barriers to Implementation	(Limit text to 200 characters; for additional space use line 33 and 38)	
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives	X	X	X	Mid-States Special Education COOP	
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives	X	X	X	Capital Area Career Center	
32	All Other Joint/Cooperative Agreements	X	X	X	South Fork CUSD, Athletic Program COOP	
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA:					
41						
42						
43						

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