

McLean County Unit District No. 5 Board of Education Regular Meeting Agenda

Wednesday, October 13, 2021

Public Session 6:30 PM

Normal West High School

501 N Parkside Rd

Normal, IL 61761

MASKS ARE REQUIRED.

1. CALL TO ORDER AND ROLL CALL

2. ADJOURN TO CLOSED SESSION(5:30p.m.)

Recommended motion: Move to adjourn to closed session to discuss the following matter according to the exceptions provided in the Open Meetings Act and specified as follows:

•2(c)(1) The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee of the public body or against legal counsel for the public body to determine its validity and

•2(c)(9) Student disciplinary cases.

3. RETURN TO PUBLIC SESSION

4. ACTION(FROM CLOSED SESSION)

5. RECESS

6. PLEDGE OF ALLEGIANCE

7. FOCUS ON STUDENTS AND GOOD NEWS REPORTS

A KJHS Good News

2

8. SUPERINTENDENT COMMENTS

9. PUBLIC COMMENTS

10. REPORTS

A Equity Action Plan Update

3

B 2020-2021 Audit Report

13

11. ACTION

A Approve 2020-2021 Audit

1 Audit Documents

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12. CONSENT AGENDA

A Approval of Minutes

Minutes are not released for public viewing until approved by the Board of Education

1 Closed Session 09.22.21

2 Regular Session 09.22.21

B Personnel Matters

169

C Payment of Bills and Payrolls

1 Bills & Payroll Reports

173

D Approve Donations to the District

1 NCWHS Anonymous Donation of \$5,000 to the Archive and Alumni Funds

215

E Elementary Title I Schoolwide Plans 21-22

1 Elementary Title I School Wide Plans

216

F Approve Requests for Establishment of Activity Funds

1 Student Activity Fund Establishments

309

G Approve Overnight Trip Requests

313

13. BOARD REPRESENTATIVE COMMITTEE MEETING REPORTS, ANNOUNCEMENTS AND COMMENTS

14. ADJOURNMENT



KINGSLEY JUNIOR HIGH SCHOOL
COMMUNITY. GROWTH. INNOVATION.

STACIE FRANCE
Principal
SHANE HILL
Associate Principal & Athletic Director
DENNIS LARSON
Assistant Principal

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Normal, IL 61761

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September 22, 2021

Dr. Weikle and Unit 5 Board of Education,

Since the 2018-2019 school year, Brandan Oates has been the Kingsley Junior High School Computer Skills & B.E.L.T. teacher. His creative approach to instructional design, willingness to embrace challenge, and commitment to growth have been assets to our learning community.

In the past four years, Mr. Oates has challenged himself to innovate the B.E.L.T. course resulting in real-life business experiences for Kingsley students. Mr. Oates simulated a non-for-profit business, the [Global Cardboard Challenge](#). This culminated in an event for nearly 200 Oakdale students led by Mr. Oates B.E.L.T. classes. This is just one sample of Mr. Oates out-of-the box mindset.

Mr. Oates' influence extends beyond his classroom door. Oates collaboratively leads the Kingsley S.T.E.M. Club. He is a team member of "betabrain," a multi-district S.T.E.M. event. Last year, in response to limited spectators at athletic events, Mr. Oates and a few colleagues began problem solving. As a result of that collaboration, Mr. Oates co-leads "The Stream Team," a group of students that live stream and announce Kingsley athletic events.

For these reasons and more, Mr. Oates won the *Emerging Professional Award for the North Central Business Education Association*. This is an annual award given to a K-12 business educator that has shown outstanding contributions to the field of business education within their first 5 years of teaching. The Emerging Professional Award is given to *one business educator each year* within the north central region that encompasses the states of IL, IN, IA, MI, MN, MO, OH, and WI.

We invite you to celebrate Mr. Oates contributions to Unit 5 and the field of business education.

Kind regards,

Stacie France

Principal, NBCT
Kingsley Junior High School

Equity Action Plan Quarter 1 Update

DELT

- First Meeting of the Year held on Sept 22, 2021
- Welcomed new members to the DELT
- Reviewed Q1 Progress
- Planned Q2 Initiatives

DELT 2021-2022

Systems

Dr. Weikle
Roger Baldwin
Cameo Williams
Monica Wilks
Shonna Harden
Kris Pennington

Professional
Learning

Lindsey Dickinson
Angie Codron
Leslie Romagnoli
Leslie Davenport
Michelle Lamboley
*Rachel Evans

Teaching &
Learning

Moe Backe
Jeff Beal
Daniel Lamboley
Jessica Alt
Carrie Chapman
Maggie Lakebrink
Darrin Cooper
*Alyssa Ried

Family &
Community as
Agency

Dayna Brown Nielsen
Corey Beirne
Regina Manzanarez
Brian Thomas
Chris McGraw
Abbi Strader
*Gina Tenuta

Student
Voice,
Climate &
Culture

Chris Ellis
Terri Peoples
Trevor Chapman
(and Brett Papoccia)
Karrah Jensen
*Julie Hagler
*Osha Green
*Susan Steinbach

Quarter 1: Systems

- Common equity definitions developed and shared for district-wide use
- Staff knowledge of and comfort using the equity terms assessed
- Refresher training developed and delivered to educators at the beginning of the year
- Revised and updated the hiring manual with equitable, consistent practices and processes for the selection of candidates to interview, the interview process, the interview questions, and the hiring of candidates

Quarter 1: Teaching and Learning

- Task Force members were selected to create leveled PD (professional development) and CRP (Culturally Responsive Practices) training. The first meeting was held on Sept 23, 2021
- Resources have been gathered for the Task Force to begin designing professional development focused on microaggressions, biases, and identity diversity.
- Resources have been gathered to help staff analyze data through an equity lens using root cause analysis.

Quarter 1: Student Voice Climate and Culture

- Developed a recruitment plan and guidance document to assist secondary administrators with recruiting diverse aspiring student leaders to serve on the Student Equity Action Team.
- Began discussing ways to effectively share District Equity Audit data with SEAT participants in the Spring.

Quarter 1: Professional Learning

- Refresher training for staff was completed at the August Institute Day
- Developed and delivered an onboarding training that included introduction to DEI in Unit 5
- Vetted and selected task force for leveled PD development

Quarter 1: Family and Community as Agency

- Additional family coordinators hired for elementary and secondary buildings
- Diversity, Equity and Inclusion recognition process began
- Identified the process for families to select preferred primary language during registration

Quarter 2 Plans

Systems

- Draft District Diversity Statement
- Support BOE Diversity Statement
- Determine Interest in Affinity Groups

Teaching and Learning

- Equity PD Begins
- CRP PD development begins
- Continue Resource Gathering

Student Voice Culture & Climate

- Begin SEAT meetings
- Train SEAT members

Professional Learning

- Administer Assessment of Leveled Training Placement
- Select and Train ECRP Facilitators

Families and Community as Agency

- Support Language Changes in Technology
- Recruit Diverse Members for CAC
- Recruit Diverse Members for DAC

Questions



McLean County Unit School District No. 5

Audit Presentation

June 30, 2021

WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor

Create Opportunities

Required Communications (Governance Letter)

- Significant Accounting Policies
 - Implemented GASB Statement No. 84, *Fiduciary Activities*
- Significant Accounting Estimates
 - No significant estimates
- Corrected and Uncorrected Misstatements
 - There were no uncorrected adjustments to communicate
 - No audit adjustments. Reclassification adjustments were provided
- Disagreements with Management
 - No disagreements with management during the audit
- Difficulties Encountered in Performing the Audit
 - No difficulties encountered during the audit with management
 - Single audit separately reported; new federal funding and compliance requirements

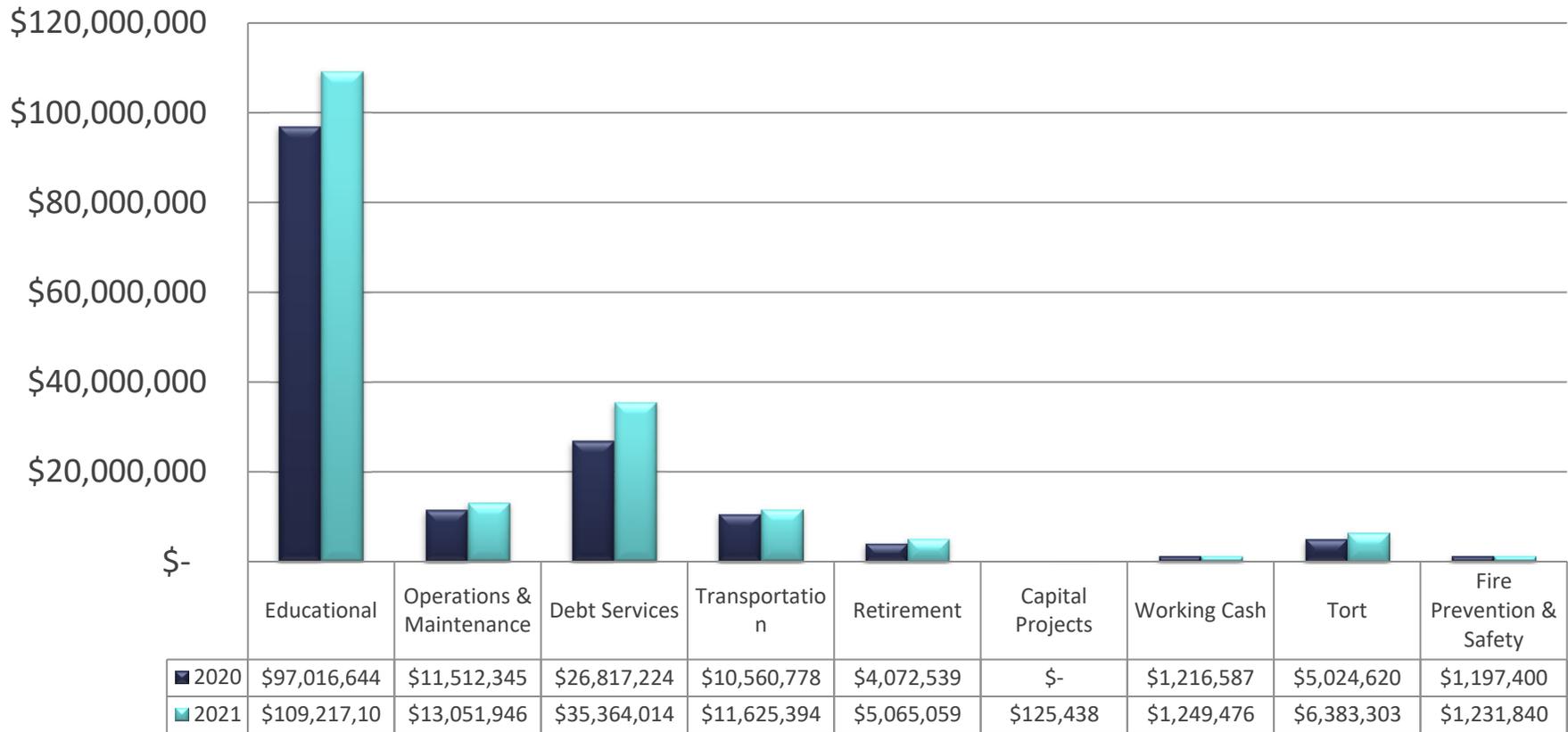


Financial Statement Highlights

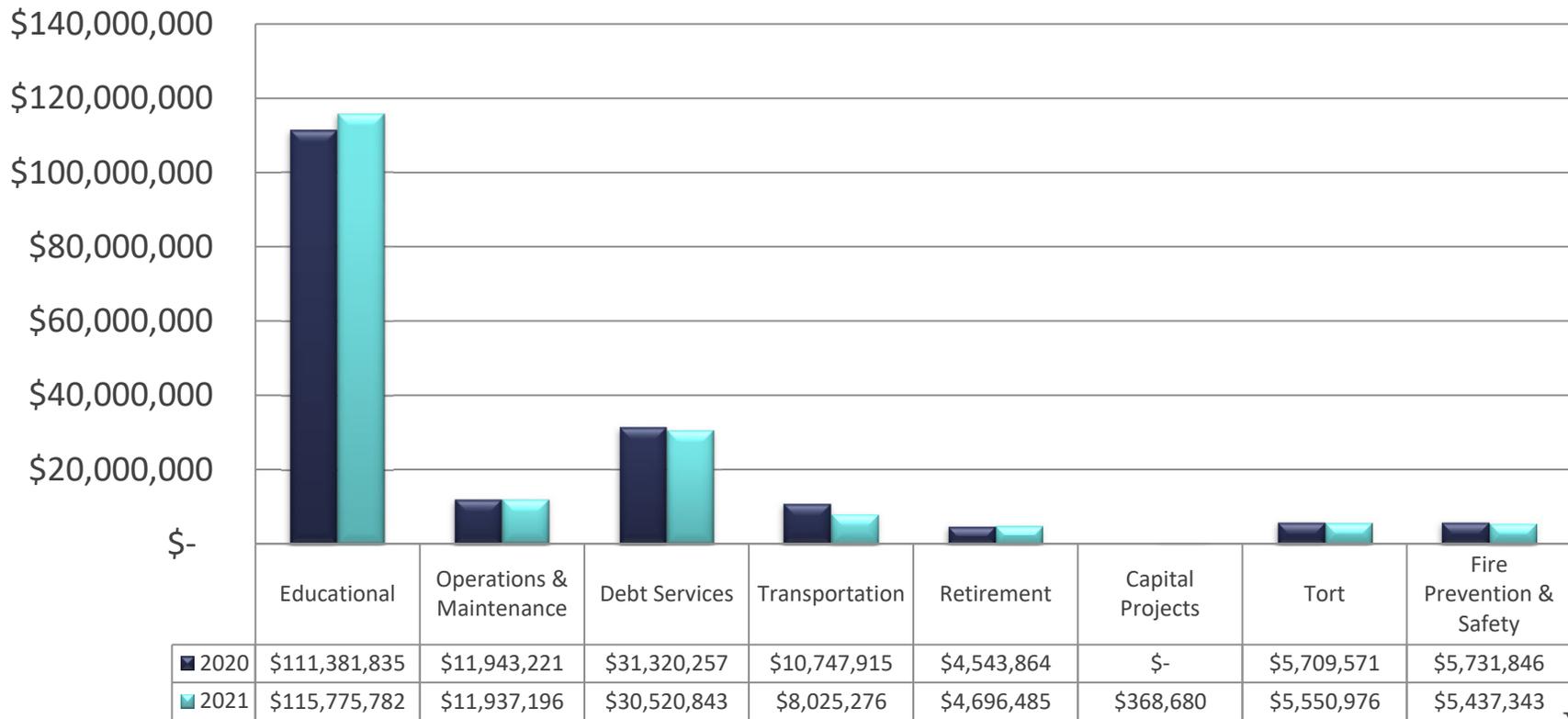
- Highlights for 2021:
 - Issued financial statements, ISBE's Annual Financial Report (supplementary information), Single Audit Reports, and Consolidated Year-End Financial Report (CYEFR) for GATA
 - Audit report, clean unmodified opinion on the modified cash basis; also clean opinions on major federal programs (Child Nutrition Cluster & ESSER)
 - \$5.1M in debt issued this year; \$26.3M retirement of debt
 - \$7.6M in capital asset additions this year



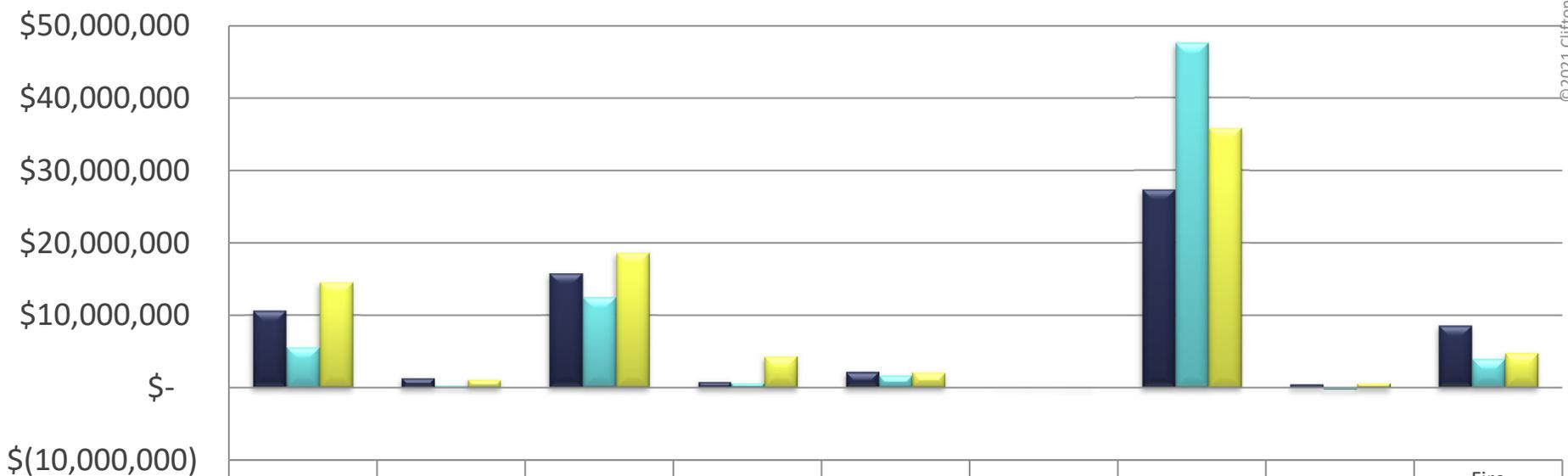
Revenue (excluding on-behalf payments)



Expenditures (excluding on-behalf payments)



Fund Balance



	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
■ 2019	\$10,636,750	\$1,351,094	\$15,777,743	\$834,824	\$2,115,370	\$-	\$27,397,136	\$456,103	\$8,488,520
■ 2020	\$5,622,235	\$250,377	\$12,476,694	\$648,987	\$1,644,045	\$-	\$47,567,754	\$(228,848)	\$3,954,074
■ 2021	\$14,498,101	\$1,087,786	\$18,569,040	\$4,258,132	\$2,012,619	\$(19,240)	\$35,817,230	\$603,479	\$4,753,232



Findings

- There were no financial statement findings
- There was one federal finding:
 - Cash Management and Reporting – ESSER
 - \$268 more was reported for reimbursement than agreed to the accounting records



CLA can help!
Outsourcing
Telecommunications Efficiency Service

Questions / Discussion

Hope Wheeler, CPA
Principal

Hope.Wheeler@claconnect.com

Katie Bermingham, CPA
Manager

Katie.Bermingham@claconnect.com



CLAconnect.com



WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor



Board of Education
McLean County Unit School District No. 5
Normal, Illinois

We have audited the modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of McLean County Unit School District No. 5 as of and for the year ended June 30, 2021, and have issued our report thereon dated October 11, 2021. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by McLean County Unit School District No. 5 are described in Note 1 to the financial statements.

During fiscal year ended June 30, 2021, McLean County Unit School District No. 5 implemented GASB Statement No. 84, *Fiduciary Activities*. As a result of the implementation of this standard, a restatement was reported for the change in accounting principle.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

Management did not identify and we did not notify them of any financial statement misstatements detected as a result of audit procedures.

Disagreements with management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated October 11, 2021.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Other information in documents containing audited financial statements

With respect to the schedule of expenditures of federal awards (SEFA) issued separately from the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated October 11, 2021.

With respect to the combining schedules and other fund financial information (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the cash basis of accounting, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated October 11, 2021.

Management's Discussion and Analysis was prepared for the purpose of additional analysis and is not a required part of the financial statements. Such information was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we did not express an opinion or provide any assurance on it.

Our auditors' opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document.

* * *

This communication is intended solely for the information and use of the Board of Education and management of McLean County Unit School District No. 5 and is not intended to be, and should not be, used by anyone other than these specified parties.



CliftonLarsonAllen LLP
Champaign, Illinois
October 11, 2021

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2021



WEALTH ADVISORY | OUTSOURCING
AUDIT, TAX, AND CONSULTING

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
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INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

Board of Education
McLean County Unit School District No. 5
Normal, Illinois

We have audited the modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of McLean County Unit School District No. 5 as of and for the year ended June 30, 2021, and have issued our report thereon dated October 11, 2021, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The consolidated year-end financial report (accompanying supplementary information) is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole, on the basis of accounting described in Note 1 to the financial statements.

This report is intended solely for the information and use of the Board of Education and management and is not intended to be, and should not be, used by anyone other than those specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Champaign, Illinois
October 11, 2021

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
CONSOLIDATED YEAR-END FINANCIAL REPORT
YEAR ENDED JUNE 30, 2021**

CSFA Number	Program Name	State Expenditures	Federal Expenditures	Other Expenditures	Total
420-00-1899	Construction of a Playground	\$ 125,438	\$ -	\$ -	\$ 125,438
478-00-0251	Medical Assistance Program	-	219,556	-	219,556
586-00-1581	Agricultural Education	25,577	-	-	25,577
586-18-0406	School Breakfast Program	-	3,704	-	3,704
586-18-0407	National School Lunch Program	-	5,722	-	5,722
586-18-0410	Summer Food Service Program	-	3,188,696	-	3,188,696
586-18-0413	Fresh Fruit and Vegetables Program	-	66,677	-	66,677
586-18-0428	Title III Immigrant Education Programs Lang Inst Prog - Limited End LIIPLEP	-	69,665	-	69,665
586-18-0868	Early Childhood Block Grant	1,604,271	-	-	1,604,271
586-18-2330	Noncash Commodity Value	-	120,428	-	120,428
586-43-2427	Other Federal Programs - Emergency Relief	-	3,053,311	-	3,053,311
586-44-0416	Title I - Low Income - Neglected/Delinquent	-	69,300	-	69,300
586-44-1082	Title I - School Improvement and Accountability	-	135,966	-	135,966
586-57-0420	Special Education - Preschool Grants	-	62,127	-	62,127
586-62-0414	Title I - Low Income	-	2,045,251	-	2,045,251
586-62-0430	Title II - Teacher Quality	-	318,286	-	318,286
586-64-0417	Special Education - IDEA Flow Through	-	2,538,338	-	2,538,338
586-82-1466	Special Education - IDEA Room & Board	-	501,155	-	501,155
	All Other Costs Not Allocated	<u>29,954,840</u>	<u>413,766</u>	<u>174,747,070</u>	<u>205,115,676</u>
	Total	<u>\$ 31,710,126</u>	<u>\$ 12,811,948</u>	<u>\$ 174,747,070</u>	<u>\$ 219,269,144</u>

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2021



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

Board of Education
McLean County Unit School District No. 5
Normal, 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 modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of McLean County Unit School District No. 5, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise McLean County Unit School District No. 5's basic financial statements, and have issued our report thereon dated October 11, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered McLean County Unit School District No. 5's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of McLean County Unit School District No. 5's internal control. Accordingly, we do not express an opinion on the effectiveness of McLean County Unit School District No. 5's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether McLean County Unit School District No. 5's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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



CliftonLarsonAllen LLP

Champaign, Illinois
October 11, 2021



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER
COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Board of Education
McLean County Unit School District No. 5
Normal, Illinois

Report on Compliance for Each Major Federal Program

We have audited McLean County Unit School District No. 5's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of McLean County Unit School District No. 5's major federal programs for the year ended June 30, 2021. McLean County Unit School District No. 5's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of McLean County Unit School District No. 5's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about McLean County Unit School District No. 5's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of McLean County Unit School District No. 5's compliance.

Opinion on Each Major Federal Program

In our opinion, McLean County Unit School District No. 5 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2021-001. Our opinion on each major federal program is not modified with respect to this matter.

McLean County Unit School District No. 5's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. McLean County Unit School District No. 5's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of McLean County Unit School District No. 5 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered McLean County Unit School District No. 5's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of McLean County Unit School District No. 5's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2021-001, that we consider to be a significant deficiency.

McLean County Unit School District No. 5's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. McLean County Unit School District No. 5's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of McLean County Unit School District No. 5 as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise McLean County Unit School District No. 5's basic financial statements. We issued our report thereon dated October 11, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Champaign, Illinois
October 11, 2021

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Pass-Through Entity Identifying Number	Assistance Listing Number	Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF AGRICULTURE				
Passed Through Illinois State Board of Education:				
Child Nutrition Cluster:				
Noncash USDA Foods	N/A	10.555	\$ 120,428	\$ -
Department of Defense Fruits & Vegetables (Noncash)	N/A	10.555	66,677	-
National School Lunch Program	20-4210-00	10.555	<u>5,722</u>	<u>-</u>
Total National School Lunch Program, including Noncash			192,827	-
School Breakfast Program	20-4220-00	10.553	3,704	-
Summer Food Service Program	20-4225-00	10.559	522,657	-
Summer Food Service Program	21-4225-00	10.559	<u>2,666,039</u>	<u>-</u>
Total Summer Food Service Program			3,188,696	-
Total Child Nutrition Cluster			3,385,227	-
Total Passed Through Illinois State Board of Education			3,385,227	-
Direct Funding:				
Distance Learning and Telemedicine Grant	NA	10.855	<u>244,419</u>	<u>244,419</u>
Total U.S. Department of Agriculture			3,629,646	244,419
U.S. DEPARTMENT OF EDUCATION				
Passed Through Illinois State Board of Education:				
Special Education Cluster:				
IDEA Room and Board	20-4625-00	84.027	242,236	-
IDEA Room and Board	21-4625-00	84.027	258,919	-
IDEA Flow Through	20-4620-00	84.027	155,501	-
IDEA Flow Through	21-4620-00	84.027	<u>2,382,837</u>	<u>-</u>
Total IDEA			3,039,493	-
IDEA Part B Pre-School Flow Through	20-4600-00	84.173	6,566	-
IDEA Part B Pre-School Flow Through	21-4600-00	84.173	<u>55,561</u>	<u>-</u>
Total IDEA Part B Pre-School Flow Through			62,127	-
Total Special Education Cluster			3,101,620	-

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See Notes to Schedule of Expenditures of Federal Awards.

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Pass-Through Entity Identifying Number	Assistance Listing Number	Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF EDUCATION (CONTINUED)				
Passed Through Illinois State Board of Education (Continued):				
Title I Low Income	20-4300-00	84.010	250,092	-
Title I Low Income	21-4300-00	84.010	1,795,159	-
Title I Low Income - Delinquent Private	20-4306-00	84.010	20,857	-
Title I Low Income - Delinquent Private	21-4306-00	84.010	48,443	-
Title I - School Improvement & Accountability	20-4331-00	84.010	54,815	-
Title I - School Improvement & Accountability	21-4331-00	84.010	81,151	-
Total Title I, Part A			2,250,517	-
Title II - Teacher Quality	20-4932-00	84.367	\$ 37,414	\$ -
Title II - Teacher Quality	21-4932-00	84.367	280,872	-
Total Title II - Teacher Quality			318,286	-
Title III - Lang Inst Prog-Limited Eng LIPLEP	20-4909-00	84.365	6,740	-
Title III - Lang Inst Prog-Limited Eng LIPLEP	21-4909-00	84.365	62,925	-
Total Title III - Lang Inst Prog-Limited Eng LIPLEP			69,665	-
COVID-19 - Elementary and Secondary School Emergency Relief Grant	20-4998-ER	84.425D	1,644,559	-
COVID-19 - Elementary and Secondary School Emergency Relief Grant	21-4998-E2	84.425D	1,408,752	-
Total COVID-19 - Elementary and Secondary School Emergency Relief Grant			3,053,311	-
Total Passed Through Illinois State Board of Education			12,423,045	-
Passed Through DuPage Regional Office of Education:				
Education Innovation and Research	2021	84.411A	37,136	-
Passed Through Illinois State University:				
Supporting Effective Educator Development	2021	84.423A	31,834	-
Passed Through Illinois Department of Human Services:				
Secondary Transition Experience Program	46CZF00040	84.126	59,212	-
Total U.S. Department of Education			8,921,581	-

See Notes to Schedule of Expenditures of Federal Awards.

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Pass-Through Entity Identifying Number	Assistance Listing Number	Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed Through Illinois Healthcare and Family Services: Medicaid Administrative Outreach	478-00-0251	93.778	\$ 219,556	\$ -
Total U.S. Department of Health and Human Services			219,556	-
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed Through Illinois Emergency Management Agency: Public Assistance Grant	2021	97.036	41,165	-
Total U.S. Department of Homeland Security			41,165	- 38
Total Expenditures of Federal Awards			<u>\$ 12,811,948</u>	<u>\$ 244,419</u>

See Notes to Schedule of Expenditures of Federal Awards.

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2021

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of McLean County Unit School District No. 5 (the District) under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position of the District.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 NONMONETARY ASSISTANCE

Nonmonetary assistance is reported in the Schedule at the fair value of the nonmonetary assistance received and disbursed. The District received nonmonetary assistance under assistance listing number 10.555 as noted in the accompanying schedule of expenditures of federal awards.

NOTE 4 INDIRECT COST RATE

The District has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness identified? _____ yes x no
 - Significant deficiency identified? _____ yes x none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness identified? _____ yes x no
 - Significant deficiency identified? x yes _____ none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? x yes _____ no

Identification of Major Federal Programs

Assistance Listing Number(s)	Name of Federal Program or Cluster
84.425D	Elementary and Secondary School Emergency Relief (ESSER) Fund
10.553, 10.555, & 10.559	Child Nutrition Cluster

- Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000
- Auditee qualified as low-risk auditee? _____ yes x no

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021**

Section III – Findings and Questioned Costs – Major Federal Programs

2021 – 001 – Cash Management and Reporting

Federal agency: U.S. Department of Education

Federal program title: Elementary and Secondary School Emergency Relief (ESSER)

Assistance Listing Number: 84.425D

Pass-Through Agency: Illinois State Board of Education (ISBE)

Pass-Through Number(s): 21-4998-E2

Award Period: 7/1/2020 – 6/30/2021

Type of Finding: Significant Deficiency in Internal Control over Compliance
Other Matter

Criteria or specific requirement: Quarterly financial reports requesting reimbursement of expenditures should reconcile to the accounting records.

Condition: During our audit testing of the expenditure reimbursement requests/quarterly financial reports, we noted the accounting records indicated less expenditures incurred than what was requested on the report.

Questioned costs: \$268

Context: This was noted in one of five expenditure reimbursement request reports tested. The discrepancy occurred in the fourth quarter expenditure reimbursement request submitted to ISBE.

Cause: The preventative internal control failed in that instance. This was an oversight by management when submitting the expenditure report.

Effect: Noncompliance with grant requirements and overreported expenditures may need to be returned to the granting agency.

Repeat Finding: Finding was not reported in the prior year.

Recommendation: We recommend proper oversight over expenditure reimbursement requests to ensure expenditures reported in the quarterly reports agree to the accounting records. Supporting documentation should be reviewed during the approval process of the expenditure reimbursement request.

Views of responsible officials: There is no disagreement with the audit finding.

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

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

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

School District
 Joint Agreement

<p align="center"><u>School District/Joint Agreement Information</u> (See instructions on inside of this page.)</p>		<p align="center"><u>Accounting Basis:</u></p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p>		<p align="center"><u>Certified Public Accountant Information</u></p>	
School District/Joint Agreement Number: 17-064-0050-26				Name of Auditing Firm: CliftonLarsonAllen LLP	
County Name: McLean				Name of Audit Manager: Hope Wheeler	
Name of School District/Joint Agreement: McLean County Unit School District No. 5				Address: 301 North Neil Street, Suite 205	
Address: 1809 West Hovey				City: Champaign	State: IL
City: Normal				Zip Code: 61820	
Email Address: weiklek@unit5.org				Phone Number: 217-373-3139	Fax Number: 217-355-9549
Zip Code: 61761-4339				IL License Number (9 digit): 65022283	Expiration Date: 9/30/2021
<p align="center"><u>Annual Financial Report</u></p> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		<p align="center">Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</p> <p align="center">Single Audit Questions 217-782-5630 or GATA@isbe.net Single Audit and GATA Information</p>		<p align="center">ISBE Use Only</p>	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
District Superintendent/Administrator Name (Type or Print): Dr. Kristen Weikle		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: weiklek@unit5.org		Email Address:		Email Address:	
Telephone: 309-557-4000	Fax Number:	Telephone:	Fax Number:	Telephone:	Fax Number:
Signature & Date:		Signature & Date:		Signature & Date:	

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

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)
 This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

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

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

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
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JUNE 30, 2021**

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INDEPENDENT AUDITORS' REPORT

Board of Education
McLean County Unit School District No. 5
Normal, Illinois

We have audited the modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of McLean County Unit School District No. 5 (the District), as of and for the year ended June 30, 2021, and have issued our report thereon dated October 11, 2021 which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. The accompanying supplementary information on pages 5 through 27, 32, and 40 of this regulatory-based Annual Financial Report is presented for the purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The supplementary information on pages 2 through 4, 28 through 31, 33 through 39, 41, and the Audit Checklist of this regulatory-based Annual Financial Report have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Champaign, Illinois
October 11, 2021

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

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

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

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

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

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

Date:

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

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

- Revenue Code (3100-Sp Ed Private Facilities, 3120-Sp Ed Regular Orphanage Individual, 3500-Regular/Vocational Transportation, 3510-Sp Ed Transportation, 3950-Regular Orphans & Foster Children)

PART E - QUALIFICATIONS OF AUDITING FIRM

- School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program for the current peer review.
- A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

Comments Applicable to the Auditor's Questionnaire:

CliftonLarsonAllen LLP
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.

Signature

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M		
1	FINANCIAL PROFILE INFORMATION														
2															
3	<i>Required to be completed for School Districts only.</i>														
4															
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)														
6															
7	Tax Year 2020			Equalized Assessed Valuation (EAV):					2,314,643,426						
8															
9	Educational			Operations & Maintenance			Transportation			Combined Total			Working Cash		
10	Rate(s): 0.027200			+ 0.005000			+ 0.002000			= 0.034200			0.000500		
11															
12															
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".														
14	B. Results of Operations *														
15															
16	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance					
17	135,143,918			135,738,254			(594,336)			53,979,968					
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.														
19															
20															
21	C. Short-Term Debt **														
22	CPPRT Notes			TAWs			TANs			TO/EMP. Orders			EBF/GSA Certificates		
23	0			0			0			0			0		
24	Other			Total											
25	0			0											
26	** The numbers shown are the sum of entries on page 26.														
27															
28															
29	D. Long-Term Debt														
30	Check the applicable box for long-term debt allowance by type of district.														
31															
32	<input type="checkbox"/> a. 6.9% for elementary and high school districts, 319,420,793														
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)														
38	Outstanding:.....			Acct											
39				511			113,700,420								
40															
41	E. Material Impact on Financial Position														
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.														
43	Attach sheets as needed explaining each item checked.														
44															
45	<input type="checkbox"/> Pending Litigation														
46	<input type="checkbox"/> Material Decrease in EAV														
47	<input type="checkbox"/> Material Increase/Decrease in Enrollment														
48	<input type="checkbox"/> Adverse Arbitration Ruling														
49	<input type="checkbox"/> Passage of Referendum														
50	<input type="checkbox"/> Taxes Filed Under Protest														
51	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)														
52	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)														
53															
54	Comments:														
55															
56															
57															
58															
59															
60															
61															
62															

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	ESTIMATED FINANCIAL PROFILE SUMMARY																
2	(Go to the following website for reference to the Financial Profile)																
3	https://www.isbe.net/Pages/School-District-Financial-Profile.aspx																
4																	
5																	
6																	
7	District Name:	McLean County Unit School District No. 5															
8	District Code:	17-064-0050-26															
9	County Name:	McLean															
10																	
11	1. Fund Balance to Revenue Ratio:																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	Total	Ratio	Score												4
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	53,979,968.00	0.403	Weight												0.35
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	133,940,222.00		Value												1.40
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)		(1,203,696.00)														
16	2. Expenditures to Revenue Ratio:																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	Total	Ratio	Score												3
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	135,738,254.00	1.013	Adjustment												0
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	133,940,222.00		Weight												0.35
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)		(1,203,696.00)		Value												1.05
21	Possible Adjustment:																
22																	
23	3. Days Cash on Hand:																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	Total	Days	Score												3
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	54,234,816.00	143.83	Weight												0.10
26			377,050.71		Value												0.30
27	4. Percent of Short-Term Borrowing Maximum Remaining:																
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	Total	Percent	Score												4
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	0.00	100.00	Weight												0.10
30			67,286,684.39		Value												0.40
31	5. Percent of Long-Term Debt Margin Remaining:																
32	Long-Term Debt Outstanding (P3, Cell H38)		Total	Percent	Score												3
33	Total Long-Term Debt Allowed (P3, Cell H32)		113,700,420.00	64.40	Weight												0.10
34			319,420,792.79		Value												0.30
35																Total Profile Score:	3.45 *
36																Estimated 2022 Financial Profile Designation:	<u>REVIEW</u>
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.

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

1	A	B	C	D	E	F	G	H	I	J	K
	ASSETS (Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		13,090,823	1,087,871	18,569,040	4,258,132	2,012,619		14,911,422	603,564	4,753,232
5	Investments	120							20,886,568		
6	Taxes Receivable	130									
7	Interfund Receivables	140							19,240		
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		13,090,823	1,087,871	18,569,040	4,258,132	2,012,619	0	35,817,230	603,564	4,753,232
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410						19,240			
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	83,140	85						85	
32	Deferred Revenues & Other Current Liabilities	490	190,863								
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		274,003	85	0	0	0	19,240	0	85	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	40,125				2,012,619			603,479	
39	Unreserved Fund Balance	730	12,776,695	1,087,786	18,569,040	4,258,132		(19,240)	35,817,230		4,753,232
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		13,090,823	1,087,871	18,569,040	4,258,132	2,012,619	0	35,817,230	603,564	4,753,232
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	1,681,281								
46	Total Student Activity Current Assets For Student Activity Funds		1,681,281								
47	CURRENT LIABILITIES (400) For Student Activity Funds										
48	Total Current Liabilities For Student Activity Funds			0							
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	1,681,281								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		1,681,281								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		14,772,104	1,087,871	18,569,040	4,258,132	2,012,619	0	35,817,230	603,564	4,753,232
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		274,003	85	0	0	0	19,240	0	85	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	1,721,406	0	0	0	2,012,619	0	0	603,479	0
60	Unreserved Fund Balance District with Student Activity Funds	730	12,776,695	1,087,786	18,569,040	4,258,132	51	(19,240)	35,817,230	0	4,753,232
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		14,772,104	1,087,871	18,569,040	4,258,132	2,012,619	0	35,817,230	603,564	4,753,232

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

	A	B	L	M	N
1	ASSETS		Account Groups		
2	(Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		2,960,561	
17	Building & Building Improvements	230		126,391,716	
18	Site Improvements & Infrastructure	240		44,438,086	
19	Capitalized Equipment	250		11,631,401	
20	Construction in Progress	260		3,418,012	
21	Amount Available in Debt Service Funds	340			18,569,040
22	Amount to be Provided for Payment on Long-Term Debt	350			95,131,380
23	Total Capital Assets			188,839,776	113,700,420
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			113,700,420
37	Total Long-Term Liabilities				113,700,420
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			188,839,776	
41	Total Liabilities and Fund Balance		0	188,839,776	113,700,420
42	ASSETS /LIABILITIES for Student Activity Funds				
43	CURRENT ASSETS (100) for Student Activity Funds				
44	Student Activity Fund Cash and Investments	126			
45	Total Student Activity Current Assets For Student Activity Funds				
46	CURRENT LIABILITIES (400) For Student Activity Funds				
47	Total Current Liabilities For Student Activity Funds				
48	Reserved Student Activity Fund Balance For Student Activity Funds	715			
49	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
50	Total ASSETS /LIABILITIES District with Student Activity Funds				
51	Total Current Assets District with Student Activity Funds		0		
52	Total Capital Assets District with Student Activity Funds			188,839,776	113,700,420
53	CURRENT LIABILITIES (400) District with Student Activity Funds				
54	Total Current Liabilities District with Student Activity Funds		0		
55	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
56	Total Long-Term Liabilities District with Student Activity Funds				113,700,420
57	Reserved Fund Balance District with Student Activity Funds	714	0		
58	Unreserved Fund Balance District with Student Activity Funds	730	0		
59	Investment in General Fixed Assets District with Student Activity Funds			188,839,776	
60	Total Liabilities and Fund Balance District with Student Activity Funds		0	188,839,776	113,700,420
61					
62					

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	73,360,649	13,017,656	35,364,014	4,926,190	5,065,059	0	1,249,476	6,383,303	1,231,840
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	24,892,359	0	0	6,692,329	0	125,438	0	0	0
7	FEDERAL SOURCES	4000	10,964,094	34,290	0	6,875	0	0	0	0	0
8	Total Direct Receipts/Revenues		109,217,102	13,051,946	35,364,014	11,625,394	5,065,059	125,438	1,249,476	6,383,303	1,231,840
9	Receipts/Revenues for "On Behalf" Payments ²	3998	62,306,785								
10	Total Receipts/Revenues		171,523,887	13,051,946	35,364,014	11,625,394	5,065,059	125,438	1,249,476	6,383,303	1,231,840
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	85,824,571				2,168,840			1,482,034	
13	Support Services	2000	28,487,382	11,937,196		7,539,215	2,459,566	368,680		4,068,942	5,437,343
14	Community Services	3000	672,172	0		0	68,079			0	
15	Payments to Other Districts & Governmental Units	4000	791,657	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	30,520,843	486,061	0			0	0
17	Total Direct Disbursements/Expenditures		115,775,782	11,937,196	30,520,843	8,025,276	4,696,485	368,680		5,550,976	5,437,343
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	62,306,785	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		178,082,567	11,937,196	30,520,843	8,025,276	4,696,485	368,680		5,550,976	5,437,343
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(6,558,680)	1,114,750	4,843,171	3,600,118	368,574	(243,242)	1,249,476	832,327	(4,205,503)
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110	12,775,998	224,002							
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210			45,479						5,054,521
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300		9,278		9,027					
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			1,162,184						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			41,512						
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						224,002			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990	1,894,344								
44	Total Other Sources of Funds		14,670,342	233,280	53	1,249,175	9,027	0	224,002	0	5,054,521
45	OTHER USES OF FUNDS (8000)										

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							13,000,000		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	887,184	275,000							
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	29,893	11,619							
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		224,002							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									49,860
76	Total Other Uses of Funds		917,077	510,621	0	0	0	0	13,000,000	0	49,860
77	Total Other Sources/Uses of Funds		13,753,265	(277,341)	1,249,175	9,027	0	224,002	(13,000,000)	0	5,004,661
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		7,194,585	837,409	6,092,346	3,609,145	368,574	(19,240)	(11,750,524)	832,327	799,158
79	Fund Balances without Student Activity Funds - July 1, 2020		5,622,235	250,377	12,476,694	648,987	1,644,045		47,567,754	(228,848)	3,954,074
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2021		12,816,820	1,087,786	18,569,040	4,258,132	2,012,619	(19,240)	35,817,230	603,479	4,753,232
84											
85	Student Activity Fund Balance - July 1, 2020		1,713,558								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	1,258,036								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	1,290,313								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(32,277)								
91	Student Activity Fund Balance - June 30, 2021		1,681,281								
92											

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2											
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	74,618,685	13,017,656	35,364,014	4,926,190	5,065,059	0	1,249,476	6,383,303	1,231,840
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	24,892,359	0	0	6,692,329	0	125,438	0	0	0
97	FEDERAL SOURCES	4000	10,964,094	34,290	0	6,875	0	0	0	0	0
98	Total Direct Receipts/Revenues		110,475,138	13,051,946	35,364,014	11,625,394	5,065,059	125,438	1,249,476	6,383,303	1,231,840
99	Receipts/Revenues for "On Behalf" Payments ²	3998	62,306,785	0	0	0	0	0		0	0
100	Total Receipts/Revenues		172,781,923	13,051,946	35,364,014	11,625,394	5,065,059	125,438	1,249,476	6,383,303	1,231,840
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	87,114,884				2,168,840				
103	Support Services	2000	28,487,382	11,937,196		7,539,215	2,459,566	368,680		4,068,942	5,437,343
104	Community Services	3000	672,172	0		0	68,079				
105	Payments to Other Districts & Governmental Units	4000	791,657	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	30,520,843	486,061	0			0	0
107	Total Direct Disbursements/Expenditures		117,066,095	11,937,196	30,520,843	8,025,276	4,696,485	368,680		5,550,976	5,437,343
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	62,306,785	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		179,372,880	11,937,196	30,520,843	8,025,276	4,696,485	368,680		5,550,976	5,437,343
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(6,590,957)	1,114,750	4,843,171	3,600,118	368,574	(243,242)	1,249,476	832,327	(4,205,503)
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		14,670,342	233,280	1,249,175	9,027	0	224,002	0	0	5,054,521
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		917,077	510,621	0	0	0	0	13,000,000	0	49,860
116	Total Other Sources/Uses of Funds		13,753,265	(277,341)	1,249,175	9,027	0	224,002	(13,000,000)	0	5,004,661
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2021		14,498,101	1,087,786	18,569,040	4,258,132	2,012,619	(19,240)	35,817,230	603,479	4,753,232

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		66,921,016	12,301,663	35,329,459	4,920,637	1,954,443		1,230,125	6,186,098	1,230,125
6	Leasing Purposes Levy ⁸	1130	883,112	347,014							
7	Special Education Purposes Levy	1140	984,101								
8	FICA/Medicare Only Purposes Levies	1150					2,877,353				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190	462								
12	Total Ad Valorem Taxes Levied By District		68,788,691	12,648,677	35,329,459	4,920,637	4,831,796	0	1,230,125	6,186,098	1,230,125
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	63,752	11,685	29,586	4,558	4,491		1,139	5,702	1,139
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	2,279,529				228,203				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		2,343,281	11,685	29,586	4,558	232,694	0	1,139	5,702	1,139
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	2,723	375	4,969	995	569		18,212	202	576
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		2,723	375	4,969	995	569	0	18,212	202	576
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	60,558								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614	430								
73	Sales to Adults	1620	27								
74	Other Food Service (Describe & Itemize)	1690	2,137								
75	Total Food Service		63,152								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	3,283								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	676,710								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Funds Revenues	1799	1,258,036								
83	Total District/School Activity Income (without Student Activity Funds)		679,993	0							
84	Total District/School Activity Income (with Student Activity Funds)		1,938,029								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	1,034,048								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821	25								
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829	562								
94	Other (Describe & Itemize)	1890									
95	Total Textbook Income		1,034,635								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910		29,182							
98	Contributions and Donations from Private Sources	1920	267,908								
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	23,566								
102	Payments of Surplus Moneys from TIF Districts	1960			57						
103	Drivers' Education Fees	1970	74,880								

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
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
104	Proceeds from Vendors' Contracts	1980	7,083	86,090							
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991	56,851								
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993	7,871	192,142							
109	Other Local Revenues (Describe & Itemize)	1999	10,015	49,505						191,301	
110	Total Other Revenue from Local Sources		448,174	356,919	0	0	0	0	0	191,301	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	73,360,649	13,017,656	35,364,014	4,926,190	5,065,059	0	1,249,476	6,383,303	1,231,840
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	74,618,685								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources										
116	Other Flow-Through (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	21,178,160								
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		21,178,160	0	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	1,334,665								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	252,716								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		1,587,381	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235	25,577								
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		25,577	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305	235,938								
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		235,938				0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
148	State Free Lunch & Breakfast	3360	13,185								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	34,773								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				2,880,220					
155	Transportation - Special Education	3510				3,812,109					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		6,692,329	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	1,604,271								
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	213,074					125,438			
171	Total Restricted Grants-In-Aid		3,714,199	0	0	6,692,329	0	125,438	0	0	0
172	Total Receipts from State Sources	3000	24,892,359	0	0	6,692,329	0	125,438	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	5,723								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	3,704								
196	Summer Food Service Program	4225	3,188,696								
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		3,198,123				0				
201	TITLE I										
202	Title I - Low Income	4300	1,815,275								
203	Title I - Low Income - Neglected, Private	4305	57,156								
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399	131,037								
206	Total Title I		2,003,468	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400									
209	Title IV - 21st Century Comm Learning Centers	4421									
210	Title IV - Other (Describe & Itemize)	4499									
211	Total Title IV		0	0		0	0				
212	FEDERAL - SPECIAL EDUCATION										
213	Fed - Spec Education - Preschool Flow-Through	4600	66,776								
214	Fed - Spec Education - Preschool Discretionary	4605									
215	Fed - Spec Education - IDEA - Flow Through	4620	2,504,052								
216	Fed - Spec Education - IDEA - Room & Board	4625	501,155								
217	Fed - Spec Education - IDEA - Discretionary	4630									
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
219	Total Federal - Special Education		3,071,983	0		0	0				
220	CTE - PERKINS										
221	CTE - Perkins - Title III E - Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799									
223	Total CTE - Perkins		0	0			0				
224	Federal - Adult Education	4810									
225	ARRA - General State Aid - Education Stabilization	4850									
226	ARRA - Title I - Low Income	4851									
227	ARRA - Title I - Neglected, Private	4852									
228	ARRA - Title I - Delinquent, Private	4853									
229	ARRA - Title I - School Improvement (Part A)	4854									
230	ARRA - Title I - School Improvement (Section 1003g)	4855									
231	ARRA - IDEA - Part B - Preschool	4856									
232	ARRA - IDEA - Part B - Flow-Through	4857									
233	ARRA - Title IID - Technology-Formula	4860									
234	ARRA - Title IID - Technology-Competitive	4861									
235	ARRA - McKinney - Vento Homeless Education	4862									
236	ARRA - Child Nutrition Equipment Assistance	4863									
237	Impact Aid Formula Grants	4864			60						
238	Impact Aid Competitive Grants	4865									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
239	Qualified Zone Academy Bond Tax Credits	4866									
240	Qualified School Construction Bond Credits	4867									
241	Build America Bond Tax Credits	4868									
242	Build America Bond Interest Reimbursement	4869									
243	ARRA - General State Aid - Other Govt Services Stabilization	4870									
244	Other ARRA Funds - II	4871									
245	Other ARRA Funds - III	4872									
246	Other ARRA Funds - IV	4873									
247	Other ARRA Funds - V	4874									
248	ARRA - Early Childhood	4875									
249	Other ARRA Funds VII	4876									
250	Other ARRA Funds VIII	4877									
251	Other ARRA Funds IX	4878									
252	Other ARRA Funds X	4879									
253	Other ARRA Funds Ed Job Fund Program	4880									
254	Total Stimulus Programs		0	0	0	0	0	0		0	0
255	Race to the Top Program	4901									
256	Race to the Top - Preschool Expansion Grant	4902									
257	Title III - Immigrant Education Program (IEP)	4905									
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	59,683								
259	McKinney Education for Homeless Children	4920									
260	Title II - Eisenhower Professional Development Formula	4930									
261	Title II - Teacher Quality	4932	316,097								
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	124,226								
266	Medicaid Matching Funds - Fee-for-Service Program	4992	219,556								
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	1,970,958	34,290		6,875					
268	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		10,964,094	34,290	0	6,875	0	0		0	0
269	Total Receipts/Revenues from Federal Sources	4000	10,964,094	34,290	0	6,875	0	0	0	0	0
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		109,217,102	13,051,946	35,364,014	11,625,394	5,065,059	125,438	1,249,476	6,383,303	1,231,840
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		110,475,138	13,051,946	35,364,014	11,625,394	5,065,059	125,438	1,249,476	6,383,303	1,231,840

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) 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
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	41,963,754	6,254,783	150,776	3,756,068	27,340	15,451	87,368		52,255,540	49,992,532
6	Tuition Payment to Charter Schools	1115			313,074						313,074	
7	Pre-K Programs	1125									0	
8	Special Education Programs (Functions 1200-1220)	1200	19,083,453	4,314,974	174,995	311,820		3,507,646			27,392,888	26,172,847
9	Special Education Programs Pre-K	1225	920,592	212,577	30,380	56,116					1,219,665	1,579,357
10	Remedial and Supplemental Programs K-12	1250	1,261,712	269,719		388,600					1,920,031	2,422,643
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	15,306	579		5,197			2,380		23,462	21,875
14	Interscholastic Programs	1500	625,418	16,351	111,299	146,829	38,236	19,491	250		957,874	954,501
15	Summer School Programs	1600	83,363	9,076		20,285					112,724	288,137
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	31,632	1,197			36,430	269			69,528	100,825
18	Bilingual Programs	1800	1,317,658	207,713	8,313	26,101					1,559,785	1,698,479
19	Truant Alternative & Optional Programs	1900									0	11,059
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	Truants Alternative/Optional Ed Progms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						1,290,313			1,290,313	2,249,497
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	65,302,888	11,286,969	788,837	4,711,016	102,006	3,542,857	89,998	0	85,824,571	83,242,255
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	65,302,888	11,286,969	788,837	4,711,016	102,006	4,833,170	89,998	0	87,114,884	85,491,752
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	1,356,240	205,446	1,715						1,563,401	1,999,531
39	Guidance Services	2120	1,664,597	242,660	100,000						2,007,257	1,996,730
40	Health Services	2130	641,024	179,842	1,381	14,774					837,021	1,481,527
41	Psychological Services	2140	1,168,738	159,820	93						1,328,651	1,785,826
42	Speech Pathology & Audiology Services	2150	630,341	94,119							724,460	1,141,566
43	Other Support Services - Pupils (Describe & Itemize)	2190	1,533	22		540					2,095	2,641
44	Total Support Services - Pupils	2100	5,462,473	881,909	103,189	15,314	0	0	0	0	6,462,885	8,407,821
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	1,752,900	294,777	177,560	219,767		4,089			2,449,093	3,225,869
47	Educational Media Services	2220	1,154,479	160,281		59,622					1,374,382	1,801,006
48	Assessment & Testing	2230			243,391						243,391	180,000
49	Total Support Services - Instructional Staff	2200	2,907,379	455,058	420,951	279,389	0	4,089	0	0	4,066,866	5,206,875
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	3,000	154	61,254	2,428		15,299			82,135	119,173
52	Executive Administration Services	2320	255,998	58,406	94,429	20,907		8,875	15,005		453,620	423,524
53	Special Area Administration Services	2330	266,033	55,638				150			321,821	344,135
54	Tort Immunity Services	2361, 2365									0	
55	Total Support Services - General Administration	2300	525,031	114,198	155,683	23,335	0	24,324	15,005	0	857,576	886,832

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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
1	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
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	5,398,661	1,191,701	2,294			14,435			6,607,091	6,244,433
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	Total Support Services - School Administration	2400	5,398,661	1,191,701	2,294	0	0	14,435	0	0	6,607,091	6,244,433
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	130,495	23,160	11,551	51		680			165,937	181,240
62	Fiscal Services	2520	352,386	50,170	22,596	5,193		66,947			497,292	485,598
63	Operation & Maintenance of Plant Services	2540			107,827	162,538	189,900	5,729	20,418		486,412	535,252
64	Pupil Transportation Services	2550									0	
65	Food Services	2560	2,069,262	335,875	58,569	1,414,244		3,850	5,274		3,887,074	4,944,289
66	Internal Services	2570	61,460		212,385	16,116					289,961	312,853
67	Total Support Services - Business	2500	2,613,603	409,205	412,928	1,598,142	189,900	77,206	25,692	0	5,326,676	6,459,232
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630	78,659	23,160	5,396	27,308		265			134,788	133,091
72	Staff Services	2640	280,221	50,670	88,551	2,204		5,099			426,745	446,176
73	Data Processing Services	2660	1,019,385	121,177	190,995	1,757,831	1,515,367				4,604,755	5,762,113
74	Total Support Services - Central	2600	1,378,265	195,007	284,942	1,787,343	1,515,367	5,364	0	0	5,166,288	6,341,380
75	Other Support Services (Describe & Itemize)	2900									0	1,000
76	Total Support Services	2000	18,285,412	3,247,078	1,379,987	3,703,523	1,705,267	125,418	40,697	0	28,487,382	33,547,573
77	COMMUNITY SERVICES (ED)	3000	441,813	88,121	75,135	40,706			26,397		672,172	1,352,380
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110									0	
81	Payments for Special Education Programs	4120									0	
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			161,345						161,345	130,612
86	Total Payments to Other Govt Units (In-State)	4100			161,345			0			161,345	130,612
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						339,558			339,558	373,088
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280						45,083			45,083	23,145
93	Other Payments to In-State Govt Units	4290									0	
94	Total Payments to Other Govt Units -Tuition (In State)	4200						384,641			384,641	396,233
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						244,419			244,419	244,419
101	Other Payments to In-State Govt Units - Transfers	4390						1,252			1,252	908
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			245,671			245,671	245,327
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	Total Payments to Other Govt Units	4000			161,345			630,312			791,657	772,172
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	22,440
108	Tax Anticipation Notes	5120									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) 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
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100						0			0	22,440
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000						0			0	22,440
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		84,030,113	14,622,168	2,405,304	8,455,245	1,807,273	4,298,587	157,092	0	115,775,782	118,936,820
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		84,030,113	14,622,168	2,405,304	8,455,245	1,807,273	5,588,900	157,092	0	117,066,095	121,186,317
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(6,558,680)	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(6,590,957)	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100				518					518	518
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530			6,201						6,201	45,593
128	Operation & Maintenance of Plant Services	2540	6,012,053	1,021,977	1,182,827	3,431,601	265,847	1,156	15,016		11,930,477	12,086,531
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	6,012,053	1,021,977	1,189,028	3,431,601	265,847	1,156	15,016	0	11,936,678	12,132,124
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	6,012,053	1,021,977	1,189,028	3,432,119	265,847	1,156	15,016	0	11,937,196	12,132,642
134	COMMUNITY SERVICES (O&M)	3000									0	
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	Total Payments to Other Govt. Units (In-State)	4100						0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	Total Payments to Other Govt Units	4000						0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		6,012,053	1,021,977	1,189,028	3,432,119	265,847	1,156	15,016	0	11,937,196	12,132,642
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										1,114,750	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
157	30 - DEBT SERVICES (DS)											
158	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						3,370,855			3,370,855	3,680,993
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
174	(Lease/Purchase Principal Retired) ¹¹							27,147,184			27,147,184	27,147,184
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						2,804			2,804	2,997
176	Total Debt Services	5000				0		30,520,843			30,520,843	30,831,174
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures					0		30,520,843			30,520,843	30,831,174
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										4,843,171	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	186,528	37,500	6,658,256	649,919		915	6,097		7,539,215	8,312,310
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	186,528	37,500	6,658,256	649,919	0	915	6,097	0	7,539,215	8,312,310
189	COMMUNITY SERVICES (TR)	3000									0	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4100				0		0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
200	Total Payments to Other Govt Units	4000				0		0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) 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
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						44,405			44,405	44,405
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						441,656			441,656	441,656
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						486,061			486,061	486,061
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		186,528	37,500	6,658,256	649,919	0	486,976	6,097	0	8,025,276	8,798,371
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										3,600,118	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		664,126							664,126	665,919
220	Pre-K Programs	1125									0	
221	Special Education Programs (Functions 1200-1220)	1200		1,388,117							1,388,117	1,387,959
222	Special Education Programs - Pre-K	1225		53,625							53,625	54,412
223	Remedial and Supplemental Programs - K-12	1250		17,758							17,758	17,683
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400		220							220	220
227	Interscholastic Programs	1500		24,384							24,384	18,467
228	Summer School Programs	1600		1,212							1,212	(650)
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		449							449	328
231	Bilingual Programs	1800		18,949							18,949	19,320
232	Truants' Alternative & Optional Programs	1900									0	
233	Total Instruction	1000		2,168,840							2,168,840	2,163,658
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		18,922							18,922	18,961
237	Guidance Services	2120		41,278							41,278	40,312
238	Health Services	2130		58,632							58,632	61,233
239	Psychological Services	2140		17,130							17,130	16,812
240	Speech Pathology & Audiology Services	2150		8,659							8,659	8,479
241	Other Support Services - Pupils (Describe & Itemize)	2190		23							23	32
242	Total Support Services - Pupils	2100		144,644							144,644	145,829
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		57,086							57,086	54,570
245	Educational Media Services	2220		19,702							19,702	19,749
246	Assessment & Testing	2230									0	
247	Total Support Services - Instructional Staff	2200		76,788							76,788	74,319
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		43							43	43
250	Executive Administration Services	2320		51,574							51,574	45,987
251	Special Area Administration Services	2330		15,587							15,587	15,194
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	7,453
254	Total Support Services - General Administration	2300		67,204							67,204	68,677
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		375,146							375,146	371,250
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) 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
258	Total Support Services - School Administration	2400		375,146							375,146	371,250
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		29,962							29,962	29,930
261	Fiscal Services	2520		69,619							69,619	68,496
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		1,063,663							1,063,663	1,049,657
264	Pupil Transportation Services	2550		31,487							31,487	30,829
265	Food Services	2560		335,170							335,170	346,975
266	Internal Services	2570		10,806							10,806	10,792
267	Total Support Services - Business	2500		1,540,707							1,540,707	1,536,679
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630		18,006							18,006	17,842
272	Staff Services	2640		71,930							71,930	67,309
273	Data Processing Services	2660		165,141							165,141	164,799
274	Total Support Services - Central	2600		255,077							255,077	249,950
275	Other Support Services (Describe & Itemize)	2900									0	
276	Total Support Services	2000		2,459,566							2,459,566	2,446,704
277	COMMUNITY SERVICES (MR/SS)	3000		68,079							68,079	69,327
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	Total Debt Services - Interest	5000						0			0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			4,696,485				0			4,696,485	4,679,689
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										368,574	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530			20,939		347,741				368,680	368,680
299	Other Support Services (Describe & Itemize)	2900									0	
300	Total Support Services	2000	0	0	20,939	0	347,741	0	0	0	368,680	368,680
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/ Expenditures		0	0	20,939	0	347,741	0	0	0	368,680	368,680

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
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(243,242)	
311												
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200	1,412,386								1,412,386	1,398,326
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	21,026		48,622						69,648	79,097
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	Total Instruction¹⁴	1000	1,433,412	0	48,622	0	0	0	0	0	1,482,034	1,477,423
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130	537,664	356		3,250					541,270	468,435
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	Total Support Services - Pupil	2100	537,664	356	0	3,250	0	0	0	0	541,270	468,435
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310									0	
361	Executive Administration Services	2320	162,178	19,224							181,402	171,728
362	Special Area Administration Services	2330				68					0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365			1,620,130	28,625		20,810			1,669,565	2,027,483

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) 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
365	Total Support Services - General Administration	2300	162,178	19,224	1,620,130	28,625	0	20,810	0	0	1,850,967	2,199,211
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	385,764								385,764	364,202
368	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490									0	
369	Total Support Services - School Administration	2400	385,764	0	0	0	0	0	0	0	385,764	364,202
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510	23,028								23,028	24,637
372	Fiscal Services	2520									0	
373	Operation & Maintenance of Plant Services	2540			543,795	36,080	8,722		5,687		594,284	701,302
374	Pupil Transportation Services	2550									0	
375	Food Services	2560									0	
376	Internal Services	2570									0	
377	Total Support Services - Business	2500	23,028	0	543,795	36,080	8,722	0	5,687	0	617,312	725,939
378	Support Services - Central	2600										
379	Direction of Central Support Services	2610									0	
380	Planning, Research, Development & Evaluation Services	2620									0	
381	Information Services	2630									0	
382	Staff Services	2640	65,947	578,162	23,520						667,629	737,585
383	Data Processing Services	2660			6,000						6,000	17,766
384	Total Support Services - Central	2600	65,947	578,162	29,520	0	0	0	0	0	673,629	755,351
385	Other Support Services <i>(Describe & Itemize)</i>	2900									0	
386	Total Support Services	2000	1,174,581	597,742	2,193,445	67,955	8,722	20,810	5,687	0	4,068,942	4,513,138
387	COMMUNITY SERVICES (TF)	3000									0	
388	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
389	Payments to Other Dist & Govt Units (In-State)											
390	Payments for Regular Programs	4110									0	
391	Payments for Special Education Programs	4120									0	
392	Payments for Adult/Continuing Education Programs	4130									0	
393	Payments for CTE Programs	4140									0	
394	Payments for Community College Programs	4170									0	
395	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4190									0	
396	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
397	Payments for Regular Programs - Tuition	4210									0	
398	Payments for Special Education Programs - Tuition	4220									0	
399	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
400	Payments for CTE Programs - Tuition	4240									0	
401	Payments for Community College Programs - Tuition	4270									0	
402	Payments for Other Programs - Tuition	4280									0	
403	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4290									0	
404	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
405	Payments for Regular Programs - Transfers	4310									0	
406	Payments for Special Education Programs - Transfers	4320									0	
407	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
408	Payments for CTE Programs - Transfers	4340									0	
409	Payments for Community College Program - Transfers	4370									0	
410	Payments for Other Programs - Transfers	4380									0	
411	Other Payments to In-State Govt Units - Transfers <i>(Describe & Itemize)</i>	4390									0	
412	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
413	Payments to Other Dist & Govt Units (Out of State)	4400									0	
414	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
415	DEBT SERVICES (TF)	5000										
416	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
417	Tax Anticipation Warrants	5110									0	
418	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
419	Other Interest or Short-Term Debt	5150									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func#	(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
420	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
421	PROVISIONS FOR CONTINGENCIES (TF)	6000										
422	Total Disbursements/Expenditures		2,607,993	597,742	2,242,067	67,955	8,722	20,810	5,687	0	5,550,976	5,990,561
423	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										832,327	
425	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
426	SUPPORT SERVICES (FP&S)	2000										
427	SUPPORT SERVICES - BUSINESS											
428	Facilities Acquisition & Construction Services	2530			453,254						453,254	357,363
429	Operation & Maintenance of Plant Services	2540			90,882		4,893,207				4,984,089	5,528,774
430	Total Support Services - Business	2500	0	0	544,136	0	4,893,207	0	0	0	5,437,343	5,886,137
431	Other Support Services (Describe & Itemize)	2900									0	
432	Total Support Services	2000	0	0	544,136	0	4,893,207	0	0	0	5,437,343	5,886,137
433	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
434	Payments to Regular Programs	4110									0	
435	Payments to Special Education Programs	4120									0	
436	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
437	Total Payments to Other Govt Units	4000						0			0	0
438	DEBT SERVICES (FP&S)	5000										
439	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
440	Tax Anticipation Warrants	5110									0	
441	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
442	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
443	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
444	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	
445	Total Debt Service	5000						0			0	0
446	PROVISION FOR CONTINGENCIES (FP&S)	6000										
447	Total Disbursements/Expenditures		0	0	544,136	0	4,893,207	0	0	0	5,437,343	5,886,137
448	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(4,205,503)	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-20 thru 6-30-21 (from 2019 Levy & Prior Levies) *	Taxes Received (from the 2020 Levy)	Taxes Received (from 2019 & Prior Levies)	Total Estimated Taxes (from the 2020 Levy)	Estimated Taxes Due (from the 2020 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	66,921,016	31,758,630	35,162,386	61,817,914	30,059,284
5	Operations & Maintenance	12,301,663	5,837,983	6,463,680	11,363,587	5,525,604
6	Debt Services **	35,329,459	18,547,858	16,781,601	36,103,253	17,555,395
7	Transportation	4,920,637	2,335,193	2,585,444	4,545,435	2,210,242
8	Municipal Retirement	1,954,443	924,036	1,030,407	1,798,629	874,593
9	Capital Improvements	0		0		0
10	Working Cash	1,230,125	583,798	646,327	1,136,359	552,561
11	Tort Immunity	6,186,098	2,951,685	3,234,413	5,745,430	2,793,745
12	Fire Prevention & Safety	1,230,125	583,798	646,327	1,136,359	552,561
13	Leasing Levy	1,230,126	583,798	646,328	1,136,359	552,561
14	Special Education	984,101	467,039	517,062	909,087	442,048
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	2,877,353	1,360,367	1,516,986	2,647,943	1,287,576
17	Summer School	0		0		0
18	Other (Describe & Itemize)	462	462	0	908	446
19	Totals	135,165,608	65,934,647	69,230,961	128,341,263	62,406,616
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)	Outstanding Beginning July 1, 2020	Issued July 1, 2020 thru June 30, 2021	Retired July 1, 2020 thru June 30, 2021	Outstanding Ending June 30, 2021					
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes					0				
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	Total TAWs	0	0	0	0	0				
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	Total TANs	0	0	0	0	0				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)					0				
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				

	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	Any differences (Described and Itemize)	Retired July 1, 2020 thru June 30, 2021	Outstanding Ending June 30, 2021	Amount to be Provided for Payment on Long-Term Debt
31	Refunding Bonds 2012	11/01/12	50,645,000	3	605,000			605,000	0	
32	Refunding Bonds 2014	12/30/14	2,010,000	3	2,010,000			2,010,000	0	
33	General Obligation School Bonds, Series 2016	03/21/16	9,585,000	3&6	9,585,000				9,585,000	9,585,000
34	General Obligation School Bonds, Series 2017	02/01/17	3,500,000	6	1,445,000			715,000	730,000	730,000
35	Refunding Bonds 2017A	03/21/17	65,330,000	3	62,800,000			7,280,000	55,520,000	36,950,960
36	General Obligation School Bonds, Series 2017B	07/20/17	3,500,000	1	2,510,000			810,000	1,700,000	1,700,000
37	General Obligation School Bonds, Series 2018	03/01/18	8,930,000	4	8,840,000				8,840,000	8,840,000
38	General Obligation School Bonds, Series 2018A	11/01/18	20,545,000	3	6,275,000			6,275,000	0	
39	General Obligation School Bonds, Series 2018B	11/01/18	16,085,000	1	8,290,000			8,290,000	0	
40	General Obligation School Bonds, Series 2020	06/11/20	29,000,000	1	29,000,000				29,000,000	29,000,000
41	2012 Lease Certificates	09/13/12	2,300,000	7	570,000			275,000	295,000	295,000
42	Capital Leases	Various		8	2,364,916	1,894,344		1,328,840	2,930,420	2,930,420
43	General Obligation School Bonds, Series 2021	05/10/21	5,100,000	4		5,100,000			5,100,000	5,100,000
44									0	
45									0	
46									0	
47									0	
48									0	
49			216,530,000		134,294,916	6,994,344	0	27,588,840	113,700,420	95,131,380

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 Lease Certificates	59 8. Other Capital Leases	60 9. Other
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**Schedule of Restricted Local Tax Levies and Selected Revenues Sources
Schedule of Tort Immunity Expenditures**

	A	B	C	D	E	F	G	H	I	J	K	
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education	
3	Cash Basis Fund Balance as of July 1, 2020						(228,848)					
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	6,191,800	984,101				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	202					
7	Drivers' Education Fees					10-1970					74,880	
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370					34,773	
10	Other Receipts (Describe & Itemize)					--	191,301					
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	Total Receipts						6,383,303	984,101	0	0	109,653	
13	DISBURSEMENTS:											
14	Instruction					10 or 50-1000		984,101			69,528	
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					80	5,550,976					
17	DEBT SERVICE											
18	Debt Services - Interest on Long-Term Debt					30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300						
20	Debt Services Other (Describe & Itemize)					30-5400						
21	Total Debt Services									0		
22	Other Disbursements (Describe & Itemize)					--						
23	Total Disbursements						5,550,976	984,101	0	0	69,528	
24	Ending Cash Basis Fund Balance as of June 30, 2021						603,479	0	0	0	40,125	
25	Reserved Cash Balance					714	603,479				40,125	
26	Unreserved Cash Balance					730	0	0	0	0	0	

28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
29											
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:										
32						Total Claims Payments:	5,550,976				
32						Total Reserve Remaining:	0				
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						561,710				
37	Unemployment Insurance Act						8,951				
38	Insurance (Regular or Self-Insurance)						970,081				
39	Risk Management and Claims Service						630,846				
40	Judgments/Settlements						20,000				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						3,310,377				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						49,011				
44	Principal and Interest on Tort Bonds						0				
45	Other - Explain on Itemization 40 tab						0				
46	Total						0				
47	C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0						OK				
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	55 ILCS 5/5-1006.7										

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	CARES, CRRSA, and ARP SCHEDULE - FY 2021											SCHEDULE INSTRUCTIONS - FOLLOW LINK BELOW: https://www.isbe.net/Documents/CARES-CRRSA-ARP-Schedule-Instructions.pdf
2	Please read schedule instructions before completing.											
3												

Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY21?	X	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

Revenue Section A	Section A is for revenue recognized in FY21 reported on the FY21 AFR for FY20 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports for expenditures reported in the prior year FY20 AFR.
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Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998										0
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0
Total Revenue Section A		0	0		0	0	0			0	0

Revenue Section B	Section B is for revenue recognized in FY21 reported on the FY21 AFR and for FY21 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports and reported in the FY21 AFR.
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Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										1,598,357
CARES Act -Nutrition Funding (insert FY21 recognized revenue from link below)	link in cell A22	1,598,357									322,191
https://www.isbe.net/ layouts/Download.aspx?SourceUrl=/Documents/CARES-Disbursements-FY21.xlsx											
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998										0
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0
(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										413,766
Total Revenue Section B		2,293,149	34,290		6,875	0	0			0	2,334,314

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

	A	B	C	D	E	F	G	H	I	J	K	L
29	Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue											
30	Total Other Federal Revenue (Section A plus Section B)	4998	1,970,958	34,290		6,875	0	0			0	2,012,123
31	Total Other Federal Revenue from Revenue Tab	4998	1,970,958	34,290		6,875	0	0			0	2,012,123
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

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

Expenditure Section A:		-----DISBURSEMENTS-----									
ESSER I EXPENDITURES		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
1. List the total expenditures for the Functions 1000 and 2000 below											
43	INSTRUCTION Total Expenditures	1000			1,540,891			51,935		1,592,826	
44	SUPPORT SERVICES Total Expenditures	2000								0	
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
47	Facilities Acquisition and Construction Services (Total)	2530								0	
48	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540								0	
49	FOOD SERVICES (Total)	2560								0	
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
52	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000			1,494,476			51,935		1,546,411	
53	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000								0	
54	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	1,494,476	0		51,935		1,546,411	
Expenditure Section B:		-----DISBURSEMENTS-----									
CARES ACT -Nutrition Funding EXPENDITURES		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
1. List the total expenditures for the Functions 1000 and 2000 below											
61	INSTRUCTION Total Expenditures	1000			322,191					322,191	
62	SUPPORT SERVICES Total Expenditures	2000								0	
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
65	Facilities Acquisition and Construction Services (Total)	2530								0	
66	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540								0	
67	FOOD SERVICES (Total)	2560								0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
69	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
70	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
71	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
72	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
73	Expenditure Section C:											
74	ESSER II EXPENDITURES		-----DISBURSEMENTS-----									
75			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
76			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
77			FUNCTION									
78	1. List the total expenditures for the Functions 1000 and 2000 below											
79	INSTRUCTION Total Expenditures	1000		24,876	943		1,148,798					1,174,617
80	SUPPORT SERVICES Total Expenditures	2000		3,824	200	40,211		189,900				234,135
82	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
83	Facilities Acquisition and Construction Services (Total)	2530										0
84	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
85	FOOD SERVICES (Total)	2560										0
87	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
88	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000					1,135,925					1,135,925
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	1,135,925	0		0		1,135,925
91	Expenditure Section D:											
92	GEER I EXPENDITURES		-----DISBURSEMENTS-----									
93			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
94			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
95			FUNCTION									
96	1. List the total expenditures for the Functions 1000 and 2000 below											
97	INSTRUCTION Total Expenditures	1000										0
98	SUPPORT SERVICES Total Expenditures	2000										0
100	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
101	Facilities Acquisition and Construction Services (Total)	2530										0
102	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
103	FOOD SERVICES (Total)	2560										0
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

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

	A	B	C	D	E	F	G	H	I	J	K	L
108	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
109	Expenditure Section E:											
110	Other CARES, CRRSA, ARP Federal Stimulus Fund EXPENDITURES											
111	-----DISBURSEMENTS-----											
112			(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	
113	FUNCTION											
114	1. List the total expenditures for the Functions 1000 and 2000 below											
115	INSTRUCTION Total Expenditures	1000										0
116	SUPPORT SERVICES Total Expenditures	2000										0
117	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
118	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
119	Facilities Acquisition and Construction Services (Total)	2530										0
120	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
121	FOOD SERVICES (Total)	2560										0
122	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
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 included in all Expenditure Functions)	Total Technology				0	0	0		0		0
127	Expenditure Section F:											
128	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
129	-----DISBURSEMENTS-----											
130			(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	
131	FUNCTION											
132	FUNCTION											
133	INSTRUCTION	1000	24,876	943	0	3,011,880	0	0	51,935			3,089,634
134	SUPPORT SERVICES	2000	3,824	200	40,211	0	189,900	0	0			234,135
135	TOTAL EXPENDITURES											
												3,323,769
136	Expenditure Section G:											
137	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
138	-----DISBURSEMENTS-----											
139			(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	
140	FUNCTION											
141	FUNCTION											
142	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	2,630,401	0	51,935			2,682,336

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2020	Add: Additions July 1, 2020 thru June 30, 2021	Less: Deletions July 1, 2020 thru June 30, 2021	Cost Ending June 30, 2021	Life In Years	Accumulated Depreciation Beginning July 1, 2020	Add: Depreciation Allowable July 1, 2020 thru June 30, 2021	Less: Depreciation Deletions July 1, 2020 thru June 30, 2021	Accumulated Depreciation Ending June 30, 2021	Ending Balance Undepreciated June 30, 2021
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	2,960,561			2,960,561						2,960,561
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	220,653,038			220,653,038	50	90,070,344	4,285,167		94,355,511	126,297,527
9	Temporary Buildings	232	102,688			102,688	20	3,364	5,135		8,499	94,189
10	Improvements Other than Buildings (Infrastructure)	240	80,782,564	2,572,307		83,354,871	20	36,459,297	2,457,488		38,916,785	44,438,086
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	28,351,493	279,265		28,630,758	10	19,171,827	1,099,137		20,270,964	8,359,794
13	5 Yr Schedule	252	17,358,294	1,461,878		18,820,172	5	14,684,155	864,410		15,548,565	3,271,607
14	3 Yr Schedule	253	126,493			126,493	3	126,493			126,493	0
15	Construction in Progress	260	408,672	3,321,196	311,856	3,418,012	--					3,418,012
16	Total Capital Assets	200	350,743,803	7,634,646	311,856	358,066,593		160,515,480	8,711,337	0	169,226,817	188,839,776
17	Non-Capitalized Equipment	700				183,892	10		18,389			
18	Allowable Depreciation								8,729,726			

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount		
6	OPERATING EXPENSE PER PUPIL							
7	EXPENDITURES:							
8	ED	Expenditures 16-24, L116		Total Expenditures		\$ 115,775,782		
9	O&M	Expenditures 16-24, L155		Total Expenditures		11,937,196		
10	DS	Expenditures 16-24, L178		Total Expenditures		30,520,843		
11	TR	Expenditures 16-24, L214		Total Expenditures		8,025,276		
12	MR/SS	Expenditures 16-24, L299		Total Expenditures		4,696,485		
13	TORT	Expenditures 16-24, L429		Total Expenditures		5,550,976		
14				Total Expenditures		\$ 176,506,558		
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:							
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)		\$ 0		
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0		
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0		
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0		
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0		
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0		
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0		
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0		
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0		
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0		
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0		
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0		
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0		
31	O&M-TR	Revenues 10-15, L213, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0		
32	O&M-TR	Revenues 10-15, L214, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0		
33	O&M	Revenues 10-15, L224, Col D	4810	Federal - Adult Education		0		
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs		0		
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		1,219,665		
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0		
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0		
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		112,724		
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0		
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0		
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		0		
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0		
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0		
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0		
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0		
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0		
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0		
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0		
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0		
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0		
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition		0		
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		645,775		
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		791,657		
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		1,807,273		
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		157,092		
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000	Community Services		0		
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0		
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		265,847		
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		15,016		
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0		
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		27,147,184		
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		0		
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0		
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		441,656		
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		0		
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		6,097		
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		0		
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		53,625		
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		0		
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		0		
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs		1,212		
72	MR/SS	Expenditures 16-24, L284, Col K	3000	Community Services		68,079		
73	MR/SS	Expenditures 16-24, L289, Col K	4000	Total Payments to Other Govt Units		0		
74	Tort	Expenditures 16-24, L325, Col K - (G+I)	1125	Pre-K Programs		0		
75	Tort	Expenditures 16-24, L327, Col K - (G+I)	1225	Special Education Programs Pre-K		0		
76	Tort	Expenditures 16-24, L329, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0		
77	Tort	Expenditures 16-24, L330, Col K - (G+I)	1300	Adult/Continuing Education Programs		0		
78	Tort	Expenditures 16-24, L333, Col K - (G+I)	1600	Summer School Programs		0		
79	Tort	Expenditures 16-24, L338, Col K	1910	Pre-K Programs - Private Tuition		0		
80	Tort	Expenditures 16-24, L339, Col K	1911	Regular K-12 Programs - Private Tuition		0		
81	Tort	Expenditures 16-24, L340, Col K	1912	Special Education Programs K-12 - Private Tuition		0		
82	Tort	Expenditures 16-24, L341, Col K	1913	Special Education Programs Pre-K - Tuition		0		
83	Tort	Expenditures 16-24, L342, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0		
84	Tort	Expenditures 16-24, L343, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0		
85	Tort	Expenditures 16-24, L344, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0		
86	Tort	Expenditures 16-24, L345, Col K	1917	CTE Programs - Private Tuition		0		
87	Tort	Expenditures 16-24, L346, Col K	1918	Interscholastic Programs - Private Tuition		0		
88	Tort	Expenditures 16-24, L347, Col K	1919	Summer School Programs - Private Tuition		0		
89	Tort	Expenditures 16-24, L348, Col K	1920	Gifted Programs - Private Tuition		0		
90	Tort	Expenditures 16-24, L349, Col K	1921	Bilingual Programs - Private Tuition		0		
91	Tort	Expenditures 16-24, L350, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition		0		

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount			
92	Tort	Expenditures 16-24, L394, Col K - (G+I)	3000	Community Services				0
93	Tort	Expenditures 16-24, L421, Col K	4000	Total Payments to Other Govt Units				0
94	Tort	Expenditures 16-24, L429, Col G	-	Capital Outlay				8,722
95	Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment				5,687
96				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$			32,747,311
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)				143,759,247
98				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021				11,203.00
99				Estimated OEPP (Line 97 divided by Line 98)	\$			12,832.21
100								

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount		
101	PER CAPITA TUITION CHARGE							
103	LESS OFFSETTING RECEIPTS/REVENUES:							
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)		\$ 0		
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0		
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0		
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0		
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0		
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0		
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0		
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0		
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0		
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0		
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		63,152		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		679,993		
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		1,034,048		
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		25		
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		562		
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		29,182		
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		56,851		
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		7,871		
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		1,587,381		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		25,577		
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		235,938		
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		13,185		
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		34,773		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		6,692,329		
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		213,074		
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		3,198,123		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		2,003,468		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		0		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		2,504,052		
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		501,155		
150	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0		
151	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0		
152	ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins		0		
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments		0		
178	ED	Revenues 10-15, L255, Col C	4901	Race to the Top		0		
179	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L256, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0		
180	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0		
181	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		59,683		
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		316,097		
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		124,226		
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		219,556		
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)		2,012,123		
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 revenue received in FY21 for FY20 Expenses		0		
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		4,480,052		
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		235,938		
195				Total Deductions for PCTC Computation Line 104 through Line 193		\$ 26,328,414		
196				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		117,430,833		
197				Total Depreciation Allowance (from page 32, Line 18, Col I)		8,729,726		
198				Total Allowance for PCTC Computation (Line 196 plus Line 197)		126,160,559		
199				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021		11,203.00		
200				Total Estimated PCTC (Line 198 divided by Line 199) * \$		11,261.32		
202	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.							
203	** Go to the link below: Under Calculations, select FY 2021 Student Population Funding Allocation Summary.							
204	Open Excel file and use the amount in column D for the Special Education Contribution and column E for the English Learner Contribution for the selected school district.							
205	Evidence Based Funding Link: FY 2021 Student Population Funding Allocation - Summary							

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>							
11	Value of Commodities Received for Fiscal Year 2021 (Include the value of commodities when determining if a Single Audit is required).							
					187,105			
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000			89,283,441		89,283,441	
20	Support Services:							
21	Pupil	2100			7,149,317		7,149,317	
22	Instructional Staff	2200			4,143,654		4,143,654	
23	General Admin.	2300			2,760,742		2,760,742	
24	School Admin	2400			7,368,001		7,368,001	
25	Business:							
26	Direction of Business Spt. Srv.	2510		218,927	0	218,927	0	
27	Fiscal Services	2520		566,911	0	566,911	0	
28	Oper. & Maint. Plant Services	2540			13,569,246	13,569,246	0	
29	Pupil Transportation	2550			7,564,605		7,564,605	
30	Food Services	2560			4,216,970		4,216,970	
31	Internal Services	2570		300,767	0	300,767	0	
32	Central:							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			0		0	
35	Information Services	2630			152,794		152,794	
36	Staff Services	2640		1,166,304	0	1,166,304	0	
37	Data Processing Services	2660		3,260,529	0	3,260,529	0	
38	Other:							
39	Community Services	3000			713,854		713,854	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 36)							
41	Total			5,513,438	136,922,624	19,082,684	123,353,378	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	5,513,438	Total Indirect Costs:	19,082,684	
44				83 Total Direct Costs:	136,922,624	Total Direct Costs:	123,353,378	
45				= 4.03%		= 15.47%		
46								

	A	B	C	D	E
1	REPORT ON SHARED SERVICES OR OUTSOURCING				
2	School Code, Section 17-1.1 (Public Act 99-0050)				
3	Fiscal Year Ending June 30, 2021				
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.				
6	McLean County Unit School District				
7	17-064-0050-26				
8	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	
9	Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget ➔				
10	Service or Function (Check all that apply)			Barriers to Implementation	
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				
27	STEM (science, technology, engineering and math) Program Offerings				
28	Supply & Equipment Purchasing				
29	Technology Services				
30	Transportation				
31	Vocational Education Cooperatives	X	X		
32	All Other Joint/Cooperative Agreements				
33	Other				
34					
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>				
36					
37					
38					
40	<u>Additional space for Column (E) - Name of LEA:</u>				
41	Bloomington High School, Blue Ridge High School, Clinton High School, Heyworth High School, LeRoy High School, Lexington High School				
42	Olympia High School, Ridgeview High School, Tri-Valley High School, University High School				
43					

	F	G	H	I	J	K
1	SOURCING (7-0357)					
2						
3						
4						
5						
6						
7						
8	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
9						
10	(Limit text to 200 characters, for additional space use line 33 and 38)					
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31	McLean-DeWitt Regional Vocational System (see below)					
32						
33						
34						
35						
36						
37						
38						
40						
41	Normal Community High School, Normal Community West High School,					
42						
43						

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

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

School District Name: McLean County Unit School District No. 5
 RCDT Number: 17-064-0050-26

Description	Funct. No.	Actual Expenditures, Fiscal Year 2021				Budgeted Expenditures, Fiscal Year 2022			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	453,620		181,402	635,022	476,671		188,791	665,462
2. Special Area Administration Services	2330	321,821		0	321,821	343,918			343,918
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	165,937	0	23,028	188,965	174,582		23,834	198,416
5. Internal Services	2570	289,961		0	289,961	304,525			304,525
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		1,231,339	0	204,430	1,435,769	1,299,696	0	212,625	1,512,321
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

Date

Contact Name (for questions)

Contact Telephone Number

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

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

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

Type Below.

1. Page 7 - Educational Fund, Line 43 - Capital Lease Proceeds \$1,894,344
2. Page 8 - Fire Prevention & Safety Fund, Line 75 - Bond Service Costs \$49,860
3. Page 10 - Educational Fund, Line 11 - Prior Year Adjustment \$462
4. Page 11 - Educational Fund, Line 72 - Other Food Service - Food Sales to Pupils \$430
5. Page 11 - Educational Fund, Line 74 - Other Food Service - Food Sales to Outside Groups \$2,137
6. Page 11 - Educational Fund, Line 94 - Sales - Other \$562
7. Page 12 - Line 108 - Other Local Fees
Educational Fund - Music Fees \$7,871
Operations and Maintenance Fund - Custodial Fees \$192,142
8. Page 12 - Line 109 - Other Local Revenues
Educational Fund - USAC - E-Rate \$10,015
Operations and Maintenance Fund - Energy Rebates \$49,505
Tort Fund - Background Checks \$11,766 & Insurance proceeds \$179,535
9. Page 13 - Line 170 - Other Restricted Revenue from State Sources
Educational Fund - \$145,101 Orphanage Tuition and \$67,973 for Other State Programs
Capital Projects Fund - Playground Grant \$125,438
10. Page 14 - Educational Fund - Line 205 - Title I - Other \$131,037
11. Page 15 - Line 267 - Other Restricted Revenue from Federal Sources
Educational Fund - \$59,212 STEP Grant, \$31,834 SEED Grant, \$37,136 EIR Grant,
\$244,419 USDA Distance Learning and Telemedicine Grant, and \$1,598,357 ESSER I Grant.
Operations and Maintenance Fund - FEMA Grant \$34,290
Transportation Fund - FEMA Grant \$6,875
12. Page 16 - Line 43 - Other Support Services - Pupils - Positive Behavioral Intervention Strategy \$2,095
13. Page 17 - Line 85 - Other Payments to In-State Government Units - Title I Juvenile Delinquency \$161,345
14. Page 18 - Line 124 - Other Support Services - Pupils - Parking Stickers \$518
15. Page 19 - Line 175 - Debt Service Fees \$2,804
16. Page 20 - Line 241 - Other Support Services - Pupils - FICA/Medicare \$23
17. Page 25 - Line 18 - Other - Prior Year Adjustment \$462
18. Page 26 - Schedule of Long-Term Debt
19. Page 27 - Line 10- Other Receipts - Background Checks \$11,766 & Insurance proceeds \$179,535
Long term debt issues:
Audit check error line 73 is due to capital lease proceeds of \$1,894,344 out of Educational Fund (10)
Audit check error line 74 is due to capital lease payments of \$441,656 made out of Transportation Fund (40)

Reference Pages.

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

[Please insert files above]

Instructions to insert word doc or pdf files:

Choose: Insert - Select: Object - Select Create from File tab - Select Browse - Select file that you want to embed - Check Display as icon - Select OK.

Note: If you have trouble inserting pdf files, submit as a separate attachments and they will be inserted for you.

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2022 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2022 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2022 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	109,217,102	13,051,946	11,625,394	1,249,476	135,143,918
9	Direct Expenditures	115,775,782	11,937,196	8,025,276		135,738,254
10	Difference	(6,558,680)	1,114,750	3,600,118	1,249,476	(594,336)
11	Fund Balance - June 30, 2021	12,816,820	1,087,786	4,258,132	35,817,230	53,979,968
12	Unbalanced - however, a deficit reduction plan is not required at this time.					
13						
14						
15						

FY 2021 Audit Checklist

RCDT: 17-064-0050-26	
School District/Joint Agreement Name: McLean County Unit School District No. 5	
Auditor Name: Hope Wheeler	
License #: 65022283	License Expiration Date (below):
	9/30/2021
(ISBE Use) Date Received:	
(ISBE Use) Revised: Revised Loaded:	

All entries must balance within the individual fund statements and schedules as instructed below. Any error messages left unresolved below, will be returned to the auditor for correction.

1. The auditor's Opinion and Notes to the Financial Statements and the Corrective Action Plan(s) on LEA letterhead are embedded in the "Opinion-Notes" tab.
2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.
4. All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization" tab.
5. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
6. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
7. If district is subject to PTELL on tab "Aud Quest 2", line 22 be sure to check the box and enter the effective date.
8. All entries were entered to the nearest whole dollar amount.

Balancing Schedule

Check this Section for Error Messages

The following assures that various entries are in balance. Any out of balance condition is followed by an error message in **RED** and must be resolved before submitting to ISBE. One or more errors detected may cause this AFR to be returned for corrections and resubmission. If impossible for entries to balance, please explain on the itemization page.

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. Cover Page: Choose School District or Joint Agreement.	
What Basis of Accounting is used?	CASH
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Accounting for late payments (Audit Questionnaire Section D)	OK
Is Budget Deficit Reduction Plan Required?	Deficit reduction plan is not required.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section A: Tax Rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	OK
Section D: Check a or b that agrees with the school district type.	OK
Section E: Is there a material impact on the entity's financial position?	NO
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 26: Schedule of Long-Term Debt	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P26, Cell F49) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	ERROR!
Total Long-Term Debt (Principal) Retired (P19, Cells H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cells H49).	ERROR!
9. Page 7-9: Other Sources of Funds must = Other Uses of Funds	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 5: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
12. Page 33-35: The 9 Month ADA must be entered on Line 98.	OK
13. Page 33-35: The Special Education Contributions from EBF Funds (line 192) must be entered.	OK
14. Page 33-35: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.	OK
15. Page 36: Contracts Paid in Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.	OK
16. Page 38: SHARED OUTSOURCED SERVICES, Completed.	OK
17. Page 39: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK
18. Page 27: Rest Tax Levies-Tort Im 27, C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0	OK
19. Assets-Liab (C45,C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds	OK
20. Page 28-31: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab	OK
21. Page 28-31: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds	OK

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

In an effort to accommodate the increased reporting requirements for School Districts/Joint Agreements, the Single Audit workpapers are no longer required to be submitted by the Annual Financial Report (AFR) due date. School District / Joint Agreement Single Audits are due in accordance with 2 CFR 200.512(a).

All School Districts / Joint Agreements that have Federal grant expenditures greater than \$750,000 are required to complete the workpapers found in the "Single Audit Workpaper Template" on our website at www.isbe.net/gata or via direct link:

<https://www.isbe.net/layouts/Download.aspx?SourceUrl=https://www.isbe.net/Documents/Single-Audit-Workpapers.xlsx>

The Single Audit Workpapers are required to be included with the audit package submitted to the Federal Audit Clearinghouse.

GATA REQUIREMENTS

All School Districts/Joint Agreements must also complete GATA reporting requirements on the GATA Grantee Portal (<https://grants.illinois.gov/portal>)

- 1) Audit Certification Form
- 2) Consolidated Year End Financial Report (with in-relation to opinion)
- 3) Audit Package Submission
- 4) Data Collection Form (NOT REQUIRED FOR SINGLE AUDITS)

Instructions for the Consolidated Year End Financial Report (one of the GATA reporting requirements) are included below, and a full walkthrough of all the GATA reporting requirements can be found on our website (www.isbe.net/gata) OR by double clicking on the picture below.

What is the Consolidated Year End Financial Report?

The Consolidated Year End Financial Report (CYEFR) is a required report prepared by the grantee each year that lists the expenditures for each state, federal pass-through grant during the period covered by the organization's financial statements. The report will also list all other programs and activities of the organization by the source of funding as direct federal funding or all other expenditures. The CYEFR is used to assist in the facilitation of tracing grant expenditures reported expenditures to state agency records and make reconciliations from periodic reporting and year end reporting. **All grantees are required to complete and submit a CYEFR through the grantee portal.**

How do I complete the CYEFR?

Login to the grantee portal at <https://grants.illinois.gov/portal/> and follow the steps shown in ISBE's FY21 Audit Requirements Training to complete the Annual Audit Report Review process. A link to the ISBE FY21 Audit Requirements training can be found to the right of this text box. Additional training materials can be found at <https://www.isbe.net/gata> under the red, "What's New?" banner.

DOUBLE CLICK ON THE PICTURE TO THE RIGHT FOR ISBE'S FY21 AUDIT REQUIREMENTS TRAINING

What is a CYEFR 'In-Relation To' opinion?

An 'In Relation To' Opinion is the auditor's evaluation on whether the information presented on the CYEFR is fairly stated, in all material respects, in relation to the financial statements as a whole. **A CYEFR 'In Relation To' opinion is required for all grantees not subject to an OAG audit that have State and Federal expenditures totaling more than \$300,000 for the audit period.** The CYEFR is not required to be submitted with the AFR. However, the audit package will not be accepted in the GOMB web portal without the CYEFR and accompanying in-relation to opinion. Therefore, it is advisable that the grantee complete the AFR and CYEFR at the same time. **Both the CYEFR and the accompanying 'In-Relation To' opinion must be submitted in Step 3 of the GOMB audit upload.**

GRANT ACCOUNTABILITY AND
TRANSPARENCY ACT (GATA)
REPORTING REQUIREMENTS
FOR FY21 AUDITS

**MCLEAN COUNTY UNIT SCHOOL
DISTRICT NO. 5**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2021



WEALTH ADVISORY | OUTSOURCING
AUDIT, TAX, AND CONSULTING

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
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INDEPENDENT AUDITORS' REPORT

Board of Education
McLean County Unit School District No. 5
Normal, Illinois

Report on the Financial Statements

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of McLean County Unit School District No. 5 (the District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the entity'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 modified cash basis of accounting described in Note 1; this includes determining the modified cash basis of accounting is an acceptable basis for the preparation of the basic financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position – modified cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2021, and the respective changes in financial position – modified cash basis thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Emphasis of Matter

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. Our opinion is not modified with respect to this matter.

Restatement

During fiscal year ended June 30, 2021, the District adopted GASB Statement No. 84, *Fiduciary Activities*. As a result of the implementation of this standard, the District reported a restatement for the change in accounting principle (see Note 17). Our auditors' opinion was not modified with respect to the restatement.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The management's discussion and analysis and supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information (combining and individual fund financial schedules) listed in the table of contents are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining, individual fund financial statements, and supplementary information schedules listed in the table of contents are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Management's discussion and analysis has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 11, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Champaign, Illinois
October 11, 2021

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021
(UNAUDITED)**

This analysis of McLean County Unit School District No. 5 (the District) provides a review of the District's financial activities for the year ended June 30, 2021 and should be read in conjunction with the audited financial statements.

Financial Highlights

Key financial highlights for the year ended June 30, 2021 are as follows:

- The government's total assets were \$273,720,823 on June 30, 2021.
- The assets of the District exceeded its liabilities at the close of the fiscal year by \$159,746,230 (*net position*).
- Total net position increased by \$27,578,834, primarily due to an increase in property taxes.
- Cash and cash equivalents and investments increased \$10,365,710.
- The District reported combined ending fund balances of \$81,580,379 in the fund statements. Approximately 62% of this total amount is available for spending at the District's discretion (unassigned fund balance).
- Unassigned fund balance for the Educational Account was \$12,316,592 or 6.29% of total expenditures (including on-behalf).
- The District's debt load (bonds, lease certificates, and capital leases) had a net decrease of \$20,594,496 (15.34%) in fiscal year 2021.

Using these Financial Statements

These audited financial statements consist of several different types of statements as well as notes to those statements. The statements are presented so as to report on the District as an entire entity as well as providing a detailed look at specific financial activities in major funds.

The Statement of Net Position and Statement of Activities (modified cash basis) provide information about the activities of the whole District. Governmental fund financial statements provide the next level of detail by presenting the District's most significant funds as well as all other nonmajor funds in a combining statement. For the District, the General Fund, which combines the Educational Account, the Operations and Maintenance Account, the Tort Immunity Account, and the Working Cash Account, is by far the most significant fund.

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021
(UNAUDITED)**

Reporting the District as a Whole – Statement of Net Position and the Statement of Activities

The Statement of Net Position and the Statement of Activities (modified cash basis) report combined District activities. These statements include all District funds net position and the change in net position. The change in net position is important in determining whether the financial position of the District has improved or diminished over the past year. For the year ended June 30, 2021, the net position of the District increased by \$27,578,834 from the previous year.

**Statement of Net Position – Modified Cash Basis (in Millions)
As of June 30, 2021
With Comparatives as of June 30, 2020**

	2021	2020
ASSETS		
Current and Other Assets	\$ 84.88	\$ 74.52
Capital Assets, Net	188.84	190.23
Total Assets	\$ 273.72	\$ 264.75
LIABILITIES		
Long-Term Liabilities	\$ 79.13	\$ 107.19
Other Liabilities	34.84	27.11
Total Liabilities	\$ 113.97	\$ 134.30
NET POSITION		
Net Investment in Capital Assets	\$ 96.05	\$ 84.93
Restricted	30.67	18.72
Unrestricted	33.03	26.80
Total Net Position	\$ 159.75	\$ 130.45

Total net position for the District consists of current and other assets and capital assets, net of depreciation, less total liabilities. Current assets as of June 30, 2021 were \$84.88 million and net capital assets were \$188.84 million.

As of June 30, 2021, the District had \$34.84 million of current liabilities and \$79.13 million of long-term debt. The long-term debt consists of debt issued for construction and refunding purposes, capital leases and lease certificates as detailed in Note 4 of the notes to the financial statements.

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021
(UNAUDITED)**

**Reporting the District as a Whole – Statement of Net Position and the Statement of Activities
(Continued)**

The change in net position can also be shown from the change in revenues less expenses as shown in the Statement of Activities (modified cash basis) summarized below.

**Statement of Activities – Modified Cash Basis (in Millions)
Year Ended June 30, 2021
With Comparatives for Year Ended June 30, 2020**

	2021	2020
REVENUES		
Program Revenues:		
Charges for Services	\$ 3.41	\$ 5.43
Operating Grants and Contributions	83.50	75.33
General Revenues:		
General Property Taxes	99.93	81.72
Property Taxes Levied for Debt	35.36	26.72
Replacement Taxes	2.51	1.98
Evidence Based Funding	21.18	21.18
Federal Aid – Medicaid	0.33	0.43
Unrestricted Investment Income	0.03	0.61
Miscellaneous	0.60	0.44
Total Revenues	246.85	213.84
EXPENSES		
Instruction	121.24	110.81
Instruction – Special Education	31.40	30.93
Support Services – Student Based	24.38	17.09
Support Services – Nonstudent Based	30.54	41.12
Other	1.53	1.29
Interest and Fees on Debt	3.42	4.58
Depreciation	6.75	6.62
Total Expenses	219.26	212.44
CHANGE IN NET POSITION	27.59	1.40
Net Position – Beginning, as Previously Reported	130.45	129.05
Restatement	1.71	-
Net Position – Beginning, as Restated	132.16	129.05
NET POSITION – ENDING	\$ 159.75	\$ 130.45

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021
(UNAUDITED)**

**Reporting the District as a Whole – Statement of Net Position and the Statement of Activities
(Continued)**

Program revenues include charges for specific school services, such as activity fees, textbook rentals, food services, and technology fees. Operating grants and contributions consist of state and federal grants such as Medicaid, Title I, National School Lunch Program, Special Education, ESSER I and II, and Transportation grants. Evidence Based Funding is not included in operating grants.

Reporting the District's Most Significant Funds

The fund financial statements, including the Statement of Assets and Liabilities Arising from Cash Transactions and the Statement of Revenue Collected, Expenditures Paid, and Changes in Fund Balances, provide detailed information about the District's major funds. The District uses many funds to account for financial transactions. The major fund is the General Fund, which combines the Educational Account, the Operations and Maintenance Account, the Tort Immunity Account, and the Working Cash Account. Starting this fiscal year, Student Activity Funds are included in the Educational Account. All activity directly related to educating children, such as the cost of teachers, support personnel and administrators, textbooks, supplies and services are accounted for in the Educational Account. The activities involved in operating and maintaining the District's property and buildings are accounted for in the Operations and Maintenance Account. The Tort Immunity Account includes the resources to fund the costs related to certain liability and workers' compensation risk management. The Working Cash Account is the District's savings account and there are no operating expenditures that are accounted for in this fund. Approximately 80% of all expenditures occur in the General Fund.

General Fund revenues increased from 2020 levels by \$22,119,135 or 12.92%. The increase was primarily due to an increase in payments from property taxes and the State of Illinois for the state portion of the teacher's retirement classified as "on-behalf payments" and make up mandated categorical payments.

General Fund expenses increased by \$11,264,743 or 6.07% largely due to an increase in the number of "on-behalf payments" by the state of Illinois for teacher's retirement and instructional and related benefits expense increase.

The other major Governmental funds include activity related to the Debt Services Fund.

Governmental Activities Capital Assets, Net

At June 30, 2021, the District had \$188,839,776 invested in capital assets, which includes land, land improvements, buildings and improvements, and equipment, net of accumulated depreciation. This amount represents a net decrease (including additions, deductions, and depreciation) of \$1,388,547 or 0.73% from last year. See Note 3 to the financial statements for further information.

Long-Term Debt

The District had \$113,700,420 in debt outstanding as of June 30, 2021, with \$34,566,549 due within one year. See Note 4 to the financial statements for further information.

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021
(UNAUDITED)**

Budgetary Highlights

In September 2020, the board of education adopted a General Fund budget for the fiscal year 2021 (amended later in 2021) that reflected total revenues of \$132,775,420 and total expenditures of \$139,309,520. Actual General Fund revenues for fiscal year 2021, including the on-behalf payments that the state of Illinois contributes to the Teachers Retirement System, were \$193,466,648 and expenditures were \$196,861,052. The on-behalf payments were not included in the original or final 2021 budget.

Current Issues and Concerns

State funding for the Educational Account under the evidenced based formula has grown slightly, however a very large gap remains to be adequately funded. The COVID-19 pandemic has also put additional pressure on revenues and expenses. The District's FY2022 Educational Account budget contains a structural deficit of approximately \$12.5 million. The District plans to balance the Educational Account for FY2022 and FY2023 by abating the necessary funds from the Working Cash Account. The District will need to discuss a long-term solution prior to the 2023-2024 budget.

Requests for Information

This financial report is designed to provide citizens, taxpayers, parents, students, creditors and investors with a general overview of the District's finances and to show the District's accountability for the money it receives. Additional details can be requested at the following address:

1809 W Hovey Avenue
Normal, IL
61761

Or visit our website at: www.unit5.org.

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
STATEMENT OF NET POSITION – MODIFIED CASH BASIS
JUNE 30, 2021

	<u>Governmental Activities</u>
ASSETS	
Cash and Cash Equivalents	\$ 63,534,376
Restricted Cash and Cash Equivalents	460,103
Investments	20,886,568
Capital Assets, Net of Accumulated Depreciation	<u>188,839,776</u>
Total Assets	273,720,823
CURRENT LIABILITIES	
Other Current Liabilities	190,863
Payroll Deductions & Withholdings	83,310
Bonds and Lease Certificates Payable, Due Within One Year	33,275,000
Capital Leases Payable, Due Within One Year	<u>1,291,549</u>
Total Current Liabilities	34,840,722
LONG-TERM LIABILITIES	
Bonds and Lease Certificates Payable, Noncurrent	77,495,000
Capital Leases Payable, Noncurrent	<u>1,638,871</u>
Total Long-Term Liabilities	<u>79,133,871</u>
Total Liabilities	113,974,593
NET POSITION	
Net Investment in Capital Assets	96,053,194
Restricted for Transportation	4,258,132
Restricted for Employees' Retirement System	2,012,619
Restricted for Debt Service	18,569,040
Restricted for Tort Immunity	603,479
Restricted for Fire Prevention and Safety	4,753,232
Restricted for Capital Purchase	460,103
Unrestricted	<u>33,036,431</u>
Total Net Position	<u>\$ 159,746,230</u>

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
STATEMENT OF ACTIVITIES – MODIFIED CASH BASIS
YEAR ENDED JUNE 30, 2021

		Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position	
FUNCTIONS/PROGRAMS					
Governmental Activities:					
Instruction – Regular Programs	\$ 52,842,154	\$ 1,744,926	\$ 5,434,292	\$ (45,662,936)	
Instruction – Special Education	31,399,449	-	4,659,364	(26,740,085)	
Instruction – Other	68,402,097	74,880	62,603,073	(5,724,144)	
Support Services – Student Based	24,382,885	1,324,471	10,474,968	(12,583,446)	
Support Services – Nonstudent Based	30,544,799	261,284	-	(30,283,515)	
Community Services	740,251	-	328,531	(411,720)	
Nonprogrammed Charges	791,657	-	-	(791,657)	
Debt Service:					
Interest and Fees on Debt	3,418,064	-	-	(3,418,064)	
Depreciation – Unallocated	6,747,788	-	-	(6,747,788)	
	\$ 219,269,144	\$ 3,405,561	\$ 83,500,228	(132,363,355)	
GENERAL REVENUES					
Taxes:					
Property Taxes, Levied for General Purposes				99,928,615	
Property Taxes, Levied for Debt Service				35,359,045	
Personal Property Replacement Tax				2,507,732	
Evidence Based Funding				21,178,160	
Federal Aid – Medicaid				343,782	
Unrestricted Investment Earnings				29,761	
Miscellaneous				595,094	
Total General Revenues				<u>159,942,189</u>	
				27,578,834	
CHANGE IN NET POSITION					
Net Position – Beginning of Year, as Previously Reported				130,453,838	
Restatement				<u>1,713,558</u>	
Net Position – Beginning of Year, as Restated				<u>132,167,396</u>	
NET POSITION – END OF YEAR				\$ 159,746,230	

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
GOVERNMENTAL FUNDS
JUNE 30, 2021

	General Fund	Debt Services Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and Cash Equivalents	\$ 30,914,858	\$ 18,569,040	\$ 11,023,983	\$ 60,507,881
Restricted Cash and Cash Equivalents	460,103	-	-	460,103
Investments	20,886,568	-	-	20,886,568
Interfund Receivable	19,240	-	-	19,240
	<u>52,280,769</u>	<u>18,569,040</u>	<u>11,023,983</u>	<u>81,873,792</u>
Total Assets	<u>\$ 52,280,769</u>	<u>\$ 18,569,040</u>	<u>\$ 11,023,983</u>	<u>\$ 81,873,792</u>
LIABILITIES AND FUND BALANCES (DEFICIT)				
LIABILITIES				
Interfund Payables	\$ -	\$ -	\$ 19,240	\$ 19,240
Payroll Deductions & Withholdings	83,310	-	-	83,310
Other Current Liabilities	190,863	-	-	190,863
Total Liabilities	<u>274,173</u>	<u>-</u>	<u>19,240</u>	<u>293,413</u>
FUND BALANCES (DEFICIT)				
Restricted for Transportation	-	-	4,258,132	4,258,132
Restricted for Employees' Retirement System	-	-	2,012,619	2,012,619
Restricted for Debt Service	-	18,569,040	-	18,569,040
Restricted for Tort Immunity	603,479	-	-	603,479
Restricted for Fire Prevention and Safety	-	-	4,753,232	4,753,232
Restricted for Capital Purchase	460,103	-	-	460,103
Assigned	1,721,406	-	-	1,721,406
Unassigned	49,221,608	-	(19,240)	49,202,368
Total Fund Balances (Deficit)	<u>52,006,596</u>	<u>18,569,040</u>	<u>11,004,743</u>	<u>81,580,379</u>
Total Liabilities and Fund Balances (Deficit)	<u>\$ 52,280,769</u>	<u>\$ 18,569,040</u>	<u>\$ 11,023,983</u>	<u>\$ 81,873,792</u>

See accompanying Notes to Financial Statements.

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
TO THE STATEMENT OF NET POSITION – MODIFIED CASH BASIS
JUNE 30, 2021**

Total Fund Balances – Governmental Funds \$ 81,580,379

Amounts reported for governmental activities in the
Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets and related accumulated depreciation is:

Cost of Capital Assets	\$ 358,066,593	
Accumulated Depreciation	<u>(169,226,817)</u>	188,839,776

Long-term liabilities arising from cash transactions are not due and payable in the current period and therefore are not reported as liabilities in the funds. The total of long-term liabilities is:

Bonds and Lease Certificates Payable	(110,770,000)	
Capital Leases Payable	<u>(2,930,420)</u>	(113,700,420)

An internal service fund is used by the District to charge the costs of employee health costs and workers' compensation costs. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Position.

3,026,495

Total Net Position – Governmental Activities

\$ 159,746,230

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
STATEMENT OF REVENUES COLLECTED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

	General Fund	Debt Services Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUE COLLECTED				
Local Sources:				
Property Taxes and Payments in Lieu of Taxes	\$ 88,935,869	\$ 35,359,045	\$ 10,992,746	\$ 135,287,660
Personal Property Replacement Taxes	2,279,529	-	228,203	2,507,732
Earnings on Investments	21,512	4,969	2,140	28,621
Food Services	63,152	-	-	63,152
District/School Activity Income	1,938,029	-	-	1,938,029
Textbook Rentals	1,034,635	-	-	1,034,635
Contributions from Private Sources	267,908	-	-	267,908
Refund of Prior Years' Expenditures	23,566	-	-	23,566
Driver's Education Fees	74,880	-	-	74,880
Proceeds from Vendors' Contracts	93,173	-	-	93,173
Other Local Sources	536,867	-	-	536,867
State Sources	87,199,144	-	6,817,767	94,016,911
Federal Sources	10,998,384	-	6,875	11,005,259
Total Revenue Collected	193,466,648	35,364,014	18,047,731	246,878,393
EXPENDITURES PAID				
Instruction – Regular Programs	52,228,200	-	727,098	52,955,298
Instruction – Special Education	30,024,939	-	1,441,742	31,466,681
Instruction – Other	68,548,558	-	-	68,548,558
Support Services – Student Based	14,416,825	-	8,050,516	22,467,341
Support Services – Nonstudent Based	28,096,859	-	2,513,340	30,610,199
Community Services	672,172	-	68,079	740,251
Nonprogrammed Charges	791,657	-	-	791,657
Capital Outlay	2,081,842	-	5,240,948	7,322,790
Debt Service:				
Principal Retirement	-	27,147,184	441,656	27,588,840
Interest	-	3,370,855	44,405	3,415,260
Other	-	2,804	-	2,804
Total Expenditures Paid	196,861,052	30,520,843	18,527,784	245,909,679
NET CHANGE IN FUND BALANCE BEFORE OTHER FINANCING SOURCES (USES)	(3,394,404)	4,843,171	(480,053)	968,714
OTHER FINANCING SOURCES (USES)				
Proceeds from Bond Issuance	-	45,479	5,054,521	5,100,000
Bond Issuance Fees	-	-	(49,860)	(49,860)
Proceeds from Sale of Capital Assets	9,278	-	9,027	18,305
Proceeds from Issuance of Capital Lease	1,894,344	-	-	1,894,344
Transfers In	-	1,203,696	224,002	1,427,698
Transfers Out	(1,427,698)	-	-	(1,427,698)
Total Other Financing Sources (Uses)	475,924	1,249,175	5,237,690	6,962,789
NET CHANGE IN FUND BALANCE	(2,918,480)	6,092,346	4,757,637	7,931,503
Fund Balance – Beginning of Year, as Previously Reported	53,211,518	12,476,694	6,247,106	71,935,318
Restatement	1,713,558	-	-	1,713,558
Fund Balance – Beginning of Year, as Restated	54,925,076	12,476,694	6,247,106	73,648,876
FUND BALANCE – END OF YEAR	\$ 52,006,596	\$ 18,569,040	\$ 11,004,743	\$ 81,580,379

See accompanying Notes to Financial Statements.

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUE COLLECTED, EXPENDITURES PAID, AND CHANGES
IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES – MODIFIED CASH BASIS
YEAR ENDED JUNE 30, 2021**

Total Net Change in Fund Balances — Governmental Funds \$ 7,931,503

Amounts reported for governmental activities in the
Statement of Activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. Below are the depreciation expense and capital outlays for the year:

Capital Outlay	\$ 7,322,790	
Depreciation Expense	<u>(8,711,337)</u>	(1,388,547)

Bond, lease certificates, and capital lease proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond, lease certificates, and capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. This amount is the net effect of these differences in the treatment of long-term debt and related items:

Debt Issued or Incurred:		
Bond Issuance	(5,100,000)	
Capital Lease Obligation	(1,894,344)	
Principal Repayments:		
Principal Retirement	<u>27,588,840</u>	20,594,496

The net change in net position of the internal service fund is reported in governmental activities. 441,382

Change in Net Position of Governmental Activities \$ 27,578,834

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
 PROPRIETARY FUNDS – INTERNAL SERVICE FUNDS
 STATEMENT OF ASSETS AND LIABILITIES
 ARISING FROM CASH TRANSACTIONS
 JUNE 30, 2021**

ASSETS		
Cash		<u>\$ 3,026,495</u>
LIABILITIES		\$ -
NET POSITION		
Unrestricted		<u>3,026,495</u>
Total Liabilities and Net Position		<u>\$ 3,026,495</u>

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
 PROPRIETARY FUNDS – INTERNAL SERVICE FUNDS
 STATEMENT OF REVENUE RECEIVED, EXPENSES DISBURSED, AND
 CHANGES IN NET POSITION – MODIFIED CASH BASIS
 YEAR ENDED JUNE 30, 2021**

OPERATING REVENUE RECEIVED	
District Contributions	\$ 12,228,868
Employee Contributions	3,205,518
Retiree Contributions	591,885
Cobra Contributions	35,641
Other Revenue	<u>492</u>
Total Operating Revenue Received	<u>16,062,404</u>
 OPERATING EXPENSES DISBURSED	
Claims	14,238,676
HSA Contributions	86,764
Administrative Expenses	<u>1,296,722</u>
Total Operating Expenses Disbursed	<u>15,622,162</u>
 OPERATING INCOME	 440,242
 NONOPERATING REVENUES RECEIVED	
Interest	<u>1,140</u>
 CHANGE IN NET POSITION	 441,382
Net Position – Beginning of Year	<u>2,585,113</u>
 NET POSITION – END OF YEAR	 <u><u>\$ 3,026,495</u></u>

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

McLean County Unit School District No. 5 (the District) is a school district serving students in Normal, Illinois and the surrounding area. Revenues are substantially generated as a result of taxes assessed and allocated to the District and grants received from other state and federal governmental agencies. The District's revenues are, therefore, primarily dependent upon the availability of funds at the state and federal level and the economy within its territorial boundaries. Industry within the territorial area is primarily retail and agricultural.

The following is a summary of the more significant accounting policies which the District applies:

Financial Reporting Entity

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in the Codification of Government Accounting and Financial Reporting Standards, Section 2100. The financial reporting entity consists of (a) the primary government, McLean County Unit School District No. 5, which has a separately elected governing body, is legally separate and fiscally independent of other state and local governments, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

There are no component units of the District nor is the District dependent on any other entity.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position – modified cash basis and the statement of activities – modified cash basis) report information on all of the nonfiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities – modified cash basis demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to students, employees, and others who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the modified cash basis of accounting. Capital assets and long-term debt are recognized on an economic resources measurement focus. Payroll withholdings not remitted yet and Flex Plan contributions held by the District until used by employees, are shown as liabilities. An additional modification to cash basis is the recognition of the TRS and THIS payments (described in Note 11) the state of Illinois makes on behalf of the District. Revenues are recorded when the cash is received and expenses are recorded when they are paid. The modified cash basis differs from generally accepted accounting principles in that revenues are not recorded when earned and expenses when incurred, including expenses for wages, compensated absences, pension plans, and other post employment benefit plans.

The District reports the following major governmental funds:

General Fund – The Educational, Operations and Maintenance, Working Cash, and Tort Accounts comprise the general operating fund. It is used to account for all financial resources except those required to be accounted for in other funds.

The Educational Account includes the regular operations of the District. All receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this account. This account is used for regular operations, including educational costs, textbook costs, the food service department, and certain other special programs, including many federal and state programs. Beginning in fiscal year 2021, student activity funds and the flexible benefit plan trust fund are also part of this fund due to District administrative involvement.

The Operations and Maintenance Account includes the cost of maintaining, improving, or repairing school buildings and property.

The Working Cash Account is used to account for financial resources held by the District which may be temporarily loaned to other funds.

The Tort Account is used to account for resources to fund, and costs related to, tort immunity and tort judgment purposes.

Debt Services Fund – The Debt Services Fund is used to account for the accumulation of resources for payment of long-term bonded debt principal, capital leases, interest, and related costs. This is a debt service fund type.

Additionally, the District reports the following fund types:

Transportation Fund – The Transportation Fund pays for the costs of transportation of pupils. This is a special revenue fund.

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Fire Prevention and Safety Fund – The Fire Prevention and Safety Fund is used to account for fire prevention and life safety bond proceeds and the restricted tax levy. This is a capital projects fund.

Internal Service Funds – These funds are used to account for self-insured employee health plan and the workers' compensation plan.

Budgets and Budgetary Accounting

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

1. Prior to July 1, a tentative operating budget is submitted to the board of education for the fiscal year commencing on July 1. The tentative operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted at a public meeting to obtain taxpayer comments, at least 30 days prior to final action by the board of education.
3. Prior to October 1, the budget is legally adopted through passage of a resolution. Prior to the last Tuesday in December, a tax levy ordinance is filed with the County Clerk to obtain tax revenues.
4. The board of education is authorized to transfer up to 10% of the total budget between departments within any fund. Any revisions that alter the total expenditures of any fund must be amended by the same procedure as provided for the original budget. The legal level of control is the fund level.
5. All appropriations lapse at the end of each fiscal year.

Common Cash Account

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

Deposits and Investments

According to the District's investment policy, the District is allowed to invest in securities as authorized by the Illinois Compiled Statutes, which include obligations of the U.S. Treasury and its agencies; interest-bearing savings; certificates of deposit or time deposits; commercial paper; money market mutual funds; short-term discount obligations of the Federal National Mortgage Association; dividend-bearing share accounts of a credit union; Public Treasurer's Investment Pool; Illinois School District Liquid Asset Fund Plus and repurchase agreements.

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. The District must file its tax levy ordinance by the last Tuesday in December of each year. The District's property tax is levied each year on all taxable real property located in the District. Property taxes are payable in two installments in approximately June and September at the County Collector's office. Sale of taxes on any uncollected amounts is prior to November 30 or shortly thereafter by the County Collector's office. Final distribution to all taxing bodies is usually made prior to November 30 by the County Collector's office. Taxes, as other revenues of the District, are recognized on the cash basis of accounting and are, therefore, recognized as received.

Land, Buildings, and Equipment

Capital assets, which include land, land improvements, buildings and improvements, and equipment, have been acquired for general governmental purposes. Assets purchased are recorded as expenditures in the individual funds and capitalized at cost (or estimated historical cost if actual historical cost is not available) in the statement of net position - modified cash basis. Donated capital assets are valued at their estimated acquisition value on the date donated.

All buildings, improvements, and equipment are depreciated using the straight-line method over the following estimated useful lives:

Improvements Other Than Building	20 Years
Buildings and Improvement	20 to 50 Years
Equipment	3 to 10 Years

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position – modified cash basis.

In the fund financial statements, governmental funds recognize bond premiums and discounts during the current period. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. The face amount of debt issued is reported as other financing sources at the date received. Payments on debt principal are recorded as an expenditure.

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Position

Net position represents the difference between assets plus and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net investment in capital assets excludes unspent debt proceeds. Net position is reported as restricted when there are limitations imposed on its use through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

The District first applied restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Use of Estimates

The preparation of financial statements requires management 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, expenditures/expenses, gains, losses, and other changes in fund balance during the reporting period. Actual results could differ from those estimates.

NOTE 2 DEPOSITS AND INVESTMENTS

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy requires that all amounts deposited or invested with financial institutions in excess of any insurance limit be collateralized in accordance with the Public Fund Investment Act 30 ILCS2351.

The market value of the pledged securities should equal or exceed the portion of the deposit requiring collateralization.

As of June 30, 2021, none of the District's bank balance of \$29,515,345 was uninsured or uncollateralized and exposed to custodial credit risk.

The carrying amount of these deposits, excluding petty cash of \$5,819, was \$28,576,115 as of June 30, 2021.

Investments

At June 30, 2021, the District had the following investments (which include cash equivalents):

Investment Type

Sweep Accounts – Repurchase Agreement	\$ 41,946,786
Goldman Sachs Financial Square Treasury Instruments Fund	460,103
Illinois School District Liquid Asset Fund	13,850,223

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

Custodial Credit Risk – Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. Regarding the District's investments in the sweep accounts, all of the underlying securities are held by the financial institution, not in the name of the District.

The District has investments in the Illinois School District Liquid Asset Fund Plus – Liquid Class, and Max Class. The Liquid Class and Max Class were rated AAAM by Standard & Poor's Ratings. This is an external government investment pool and the assets are valued at amortized cost. All the investments have less than one year to maturity. There is no minimum investment. They are subject to a penalty if shares are redeemed within 14 days after purchase. Shares may be redeemed on any Illinois banking day.

The District has investments in Goldman Sachs Financial Square Treasury Instruments Fund (the Fund). The Fund was rated AAAM by Standard & Poor's Ratings. The Fund seeks to maximize current income to the extent consistent with the preservation of capital and the maintenance of liquidity by investing exclusively in high quality money market instruments. There is no minimum investment. Shares may be redeemed on any banking day.

The following is a reconciliation between the information presented above and cash and investments as presented on the financial statements:

Carrying Amount of (See Above):	
Petty Cash	\$ 5,819
Deposits	28,618,116
Sweep Accounts – Repurchase Agreement	41,946,786
Goldman Sachs Financial Square Treasury Instruments Fund	460,103
Illinois School District Liquid Asset Fund	<u>13,850,223</u>
Total	<u>\$ 84,881,047</u>
Cash and Cash Equivalents	\$ 63,994,479
Investments	<u>20,886,568</u>
Total on Statement of Net Position	<u>\$ 84,881,047</u>

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 3 CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021 was as follows:

Depreciation expense of \$1,963,549 was charged to support services – student based, while \$6,747,788 was unallocated.

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets not Being Depreciated:				
Land	\$ 2,960,561	\$ -	\$ -	\$ 2,960,561
Construction in Progress	408,672	3,321,196	311,856	3,418,012
Total Capital Assets not Being Depreciated	3,369,233	3,321,196	311,856	6,378,573
Capital Assets Being Depreciated:				
Improvements Other Than Buildings	17,977,151	523,679	-	18,500,830
Buildings	220,653,038	-	-	220,653,038
Building Improvements	62,805,413	2,048,628	-	64,854,041
Temporary Buildings	102,688	-	-	102,688
Equipment:				
10 – Year	28,351,493	279,265	-	28,630,758
5 – Year	17,358,294	1,461,878	-	18,820,172
3 – Year	126,493	-	-	126,493
Total Capital Assets Being Depreciated	347,374,570	4,313,450	-	351,688,020
Total Capital Assets	350,743,803	7,634,646	311,856	358,066,593
Less Accumulated Depreciation for:				
Improvements Other Than Buildings	13,263,654	596,791	-	13,860,445
Buildings	90,070,344	4,285,167	-	94,355,511
Building Improvements	23,195,643	1,860,697	-	25,056,340
Temporary Buildings	3,364	5,135	-	8,499
Equipment:				
10 – Year	19,171,827	1,099,137	-	20,270,964
5 – Year	14,684,155	864,410	-	15,548,565
3 – Year	126,493	-	-	126,493
Total Accumulated Depreciation	160,515,480	8,711,337	-	169,226,817
Governmental Activities Capital Assets, Net	<u>\$ 190,228,323</u>	<u>\$ (1,076,691)</u>	<u>\$ 311,856</u>	<u>\$ 188,839,776</u>

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 4 LONG-TERM DEBT

The following is a summary of bond and lease certificate activity of the District for the year ended June 30, 2021:

<u>Direct Placements</u>	Beginning Balance	Additions	Deductions	Ending Balance	Due in Less Than One Year
General Obligation Bonds:					
2012 Refunding School Bonds	\$ 605,000	\$ -	\$ 605,000	\$ -	\$ -
2014 School Bond Series	2,010,000	-	2,010,000	-	-
2016 School Bond Series	9,585,000	-	-	9,585,000	-
2017 School Bond Series	1,445,000	-	715,000	730,000	730,000
2017A Refunding School Bonds	62,800,000	-	7,280,000	55,520,000	17,150,000
2017B School Bond Series	2,510,000	-	810,000	1,700,000	835,000
2018 School Bond Series	8,840,000	-	-	8,840,000	-
2018A Refunding School Bonds	6,275,000	-	6,275,000	-	-
2018B School Bond Series	8,290,000	-	8,290,000	-	-
2020 School Bond Series	29,000,000	-	-	29,000,000	14,265,000
2021 School Bond Series	-	5,100,000	-	5,100,000	-
Total General Obligation Bonds	131,360,000	5,100,000	25,985,000	110,475,000	32,980,000
Lease Certificates:					
2012 Lease Certificates	570,000	-	275,000	295,000	295,000
Total	\$ 131,930,000	\$ 5,100,000	\$ 26,260,000	\$ 110,770,000	\$ 33,275,000

Bonded Indebtedness

Current requirements for principal and interest expenditures are payable solely from future revenues of the Debt Services Fund which consists principally of property taxes collected by the District and interest earnings.

The General Obligation Refunding School Bonds, Series 2012, are dated November 1, 2012, with principal due annually on December 1, commencing on December 1, 2012. Interest is due semi-annually on June 1 and December 1, with an interest rate on the remaining bonds of 1.81%. Original issue of \$50,645,000. Final payment due December 1, 2020.

The General Obligation School Bonds, Series 2014, are dated December 30, 2014, with all principal due in one payment on December 1, 2020. Interest is due semi-annually on June 1 and December 1, through December 1, 2020, with an interest rate on the remaining bonds of 1.95%. Original issue of \$2,010,000.

The General Obligation School Bonds, Series 2016, are dated March 21, 2016, with all principal due in one payment on December 1, 2024. Interest is due semi-annually on June 1 and December 1, through December 1, 2024, with an interest rate on the remaining bonds of 3%. Original issue of \$9,585,000. Bond was issued with a \$410,334 premium.

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 4 LONG-TERM DEBT (CONTINUED)

Bonded Indebtedness (Continued)

The General Obligation School Bonds, Series 2017, are dated February 1, 2017, with principal due annually on December 1, commencing on December 1, 2017. Interest is due semi-annually on June 1 and December 1, with an interest rate on the remaining bonds of 1.76%. Original issue of \$3,500,000. Final payment due December 1, 2021.

The General Obligation Refunding School Bonds, Series 2017A, are dated March 21, 2017, with principal due annually on December 1, commencing on December 1, 2017. No payment is due on December 1, 2019. Interest is due semi-annually on June 1 and December 1, with an interest rate on the remaining bonds ranging between 2% and 4%. Original issue of \$65,330,000. Bond was issued with a \$6,604,136 premium. Final payment due December 1, 2023.

The General Obligation School Bonds, Series 2017B, are dated July 20, 2017, with principal due annually on December 1, commencing on December 1, 2018. Interest is due semi-annually on June 1 and December 1, with an interest rate on the remaining payments ranging between 1.19% and 1.69%. Original issue of \$3,500,000. Final payment due December 1, 2022.

The General Obligation School Bonds, Series 2018, are dated March 1, 2018, with principal payments due December 1, 2018, 2019, 2025 and 2026, commencing on December 1, 2018. Interest is due semi-annually on June 1 and December 1, with an interest rate on the remaining payments ranging between 2.00% and 5.00%. Original issue of \$8,930,000. Final payment due December 1, 2026.

The General Obligation Refunding School Bonds, Series 2018A, are dated November 1, 2018, with principal payments due December 1, 2019 and 2020, commencing on December 1, 2019. Interest is due semi-annually on June 1 and December 1, with an interest rate on the remaining payments ranging between 2.04% and 2.21%. Original issue of \$20,545,000. Final payment due December 1, 2020.

The General Obligation School Bonds, Series 2018B, are dated November 1, 2018, with principal payments due December 1, 2019 and 2020, commencing on December 1, 2019. Interest is due semi-annually on June 1 and December 1, with an interest rate on the remaining payments ranging between 2.74% and 2.89%. Original issue of \$16,085,000. Final payment due December 1, 2020.

The General Obligation School Bonds, Series 2020, are dated June 11, 2020, with principal payments due December 1, 2021 and 2022, commencing on December 1, 2021. Interest is due semi-annually on June 1 and December 1, with an interest rate on the remaining payments ranging between 1% and 2%. Original issue of \$29,000,000. Final payment due December 1, 2022.

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 4 LONG-TERM DEBT (CONTINUED)

Bonded Indebtedness (Continued)

The General Obligation School Bonds, Series 2021, are dated May 10, 2021, with principal payments due February 1, 2026 and 2027, commencing on February 1, 2026. Interest is due semi-annually on February 1 and August 1, commencing on August 1, 2021. Interest rate on the remaining payments ranging between 1% and 2%. Original issue of \$5,100,000. Final payment due February 1, 2027.

Lease Certificates

Lease certificate obligations are typically paid by the Educational and Operations and Maintenance Accounts via transfer to the Debt Services Fund.

The original issue of \$2,300,000 of lease certificates dated September 13, 2012, provides for serial retirement of principal on December 1 and interest payable on December 1 and June 1 of each year at 0.90% - 2.75%. Final payment due in 2021.

The District's outstanding bonds payable and lease certificates (direct placements) state that in the event of a default, including changes to the time of the repayment of the outstanding obligations, the amounts become immediately due if the District is unable to make a payment.

The annual debt service requirements of general obligation bonds and lease certificates (direct placements) are as follows:

Year Ending June 30,	Bonds		Lease Certificates		Total	Total
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 32,980,000	\$ 3,197,558	\$ 295,000	\$ 4,056	\$ 33,275,000	\$ 3,201,614
2023	34,200,000	2,009,882	-	-	34,200,000	2,009,882
2024	19,770,000	1,154,130	-	-	19,770,000	1,154,130
2025	9,585,000	615,955	-	-	9,585,000	615,955
2026	8,020,000	334,055	-	-	8,020,000	334,055
Thereafter	5,920,000	98,650	-	-	5,920,000	98,650
Total	<u>\$ 110,475,000</u>	<u>\$ 7,410,230</u>	<u>\$ 295,000</u>	<u>\$ 4,056</u>	<u>\$ 110,770,000</u>	<u>\$ 7,414,286</u>

Capital Lease Payable

Capital lease obligations are typically paid by the Debt Services and Transportation Funds.

Changes in capital lease payable for the year ended June 30, 2021 are summarized as follows:

Beginning Balance	\$ 2,364,916
Additions	1,894,344
Payments	<u>(1,328,840)</u>
Ending Balance	2,930,420
Less Current Portion	<u>(1,291,549)</u>
Long-Term Portion	<u>\$ 1,638,871</u>

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 4 LONG-TERM DEBT (CONTINUED)

Capital Lease Payable (Continued)

The District had an outstanding agreement to lease phone system equipment under a capital lease arrangement. Annual payments were \$44,802, including interest at 3.63%, commencing June 8, 2016. Payments were due annually through September 2020, when the capital lease was paid off.

The District has an outstanding agreement to lease technology equipment under a capital lease arrangement. Annual payments are \$161,952, including interest at 3.130%, commencing on June 26, 2018. Payments are due annually through July 2021.

The District has an outstanding agreement to lease buses under a capital lease arrangement. Annual payments are \$486,061, including interest at 1.00% - 3.00%, commencing on July 15, 2018. Payments are due annually through July 2022.

The District has an outstanding agreement to lease technology equipment under a capital lease arrangement. Annual payments are \$227,262, including interest at 1.00% - 3.00%, commencing on July 15, 2019. Payments are due annually through July 2022.

The District has an outstanding agreement to lease technology equipment under a capital lease arrangement. Annual payments are \$365,634, including interest at 1.00% - 3.00%, commencing on August 15, 2020. Payments are due annually through August 2023.

The District has an outstanding agreement to lease technology equipment under a capital lease arrangement. Annual payments are \$117,555, including interest at 1.00% - 3.00%, commencing on December 28, 2020. Payments are due annually through February 2024.

Equipment under the capital leases has a cost of \$5,546,641 and accumulated depreciation of \$1,598,774 as of June 30, 2021.

Following is a schedule of the future minimum lease payments and the present value of future minimum lease payments under the capital lease at June 30, 2021:

<u>Year Ending June,</u>	<u>Amount</u>
2022	\$ 1,358,337
2023	1,196,384
2024	482,911
Less: Amount Representing Interest	<u>(107,212)</u>
Present Value of Net Minimum Lease Payments	<u><u>\$ 2,930,420</u></u>

Legal Debt Limit

Section 5/19-1 of the Illinois School Code limits the amount of qualifying debt of the District to 13.8% of the latest equalized assessed value.

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 4 LONG-TERM DEBT (CONTINUED)

Legal Debt Limit (Continued)

The estimated legal debt margin of the District at June 30, 2021, was calculated as follows:

Legal Debt Limit	\$ 319,420,793
Less Qualifying Debt	(113,700,420)
Legal Debt Margin	\$ 205,720,373

NOTE 5 INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

As of June 30, 2021, the Capital Projects Fund owed the Working Cash Fund \$19,240 for funds borrowed in order to maintain a positive cash balance.

The District transferred \$1,203,696 from the General Fund to the Debt Services Fund to make debt payments.

The District transferred \$224,002 from the General Fund to the Capital Projects Fund to fund a project.

NOTE 6 PROPERTY TAXES

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on or before the last Tuesday in December annually. Applicable current year (2020 and 2019 levies) tax rates are as follows (per \$100 of assessed valuation):

	2020 Levy	2019 Levy	Maximum
Educational	2.72000	2.72000	2.72000
Operations and Maintenance	0.50000	0.50000	0.50000
Debt Services	1.58855	1.29815	None
Transportation	0.20000	0.20000	0.20000
Municipal Retirement	0.07914	0.07971	None
Social Security	0.11651	0.11735	None
Tort Immunity	0.25280	0.25020	None
Special Education	0.04000	0.04000	0.04000
Working Cash	0.05000	0.05000	0.05000
Fire Prevention and Safety	0.05000	0.05000	0.05000
Leasing	0.05000	0.05000	0.05000
Prior Year Adjustment	0.00004	-	None
Total	5.64704	5.35541	

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 7 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. Below are definitions 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, 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.

Committed Fund Balance

A 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. There were no committed fund balances as of June 30, 2021.

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 7 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. There District considers the unspent Driver's Education balance and Student Activity Fund balances assigned fund balances as of June 30, 2021.

Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Fund for amounts that have not been restricted, committed, or assigned to specific purposes within the General Fund.

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 8 OTHER INDIVIDUAL FUND DISCLOSURES

Generally accepted accounting principles require disclosure of certain information concerning individual funds including:

Excess of Expenditures Over Budget in Individual Funds

<u>Fund</u>	<u>Expenditures</u>		<u>Excess Actual Over Budget</u>
	<u>Budget</u>	<u>Actual</u>	
General Fund	\$ 139,309,520	\$ 196,861,052	\$ 57,551,532
Municipal Retirement Fund	4,679,689	4,696,485	16,796

The General Fund expenditures include \$62,306,785 in on-behalf payments by TRS and THIS for teachers' retirement and post employment benefits that was not included in the budget.

Deficit Fund Balances of Individual Funds

The Capital Projects Fund had a deficit fund balance of (\$19,240) on June 30, 2021.

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 9 SELF-INSURANCE PLANS

Unemployment Coverage

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.

Medical Coverage

The District is self-insured for medical coverage, which is provided to school personnel. Blue Cross/Blue Shield administers claims for a fixed fee per enrolled employee. The District is responsible for the payment of claims up to annual levels of \$200,000 per employee. The point of attachment for aggregate stop-loss coverage under the plan is \$14,540,752. The District purchases commercial insurance for all other risks of loss. Settled claims have not exceeded this commercial coverage in the past three fiscal years.

At the beginning of each fiscal year, the District determines the amount of funds needed to operate the plan. This estimated total cost is used to develop standard unit charges for employees and for dependents covered under the plan.

The District has established a separate Self-Insurance Internal Service Fund to account for the operation of this self-insurance plan. District contributions to the fund are made on the basis of 100% of the charges for employee coverage. Through payroll deductions, the employees are responsible for payment of the entire charges related to coverage of their dependents.

Claims paid were approximately \$13,844,000 for the fiscal year ended June 30, 2021. Claims paid for years ended June 30, 2020 and 2019 were approximately \$13,029,000 and \$11,430,000, respectively.

Workers' Compensation Coverage

The District established a self-insured plan for workers' compensation claims for District employees. The District accounts for the plan in the Workman's Compensation Self-Insurance Internal Service Fund. Cannon Cochran Management Services, Inc. administers the claims paying process. The District mitigates its risk by purchasing an insurance policy for specific and aggregate excess workers' compensation and employer's liability indemnity. The policy has a specific limit per each accident of \$1,000,000, a specific limit per each employee for disease of \$1,000,000, and an aggregate limit of \$1,000,000. District contributions to the fund are made on the basis of 100% of the charges incurred under the stop-loss limits.

Claims paid were approximately \$394,000 for the fiscal year ended June 30, 2021. Claims paid for years ended June 30, 2020 and 2019 were approximately \$454,000 and \$589,000, respectively.

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 10 CONTINGENCIES

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

There are lawsuits pending against the District for various reasons. The outcome and eventual liability of the District, if any, in these cases are not known at this time. However, based upon past experiences, management believes that insurance coverage and tort immunity funds are sufficient to cover any potential claims.

NOTE 11 RETIREMENT COMMITMENTS

Teachers' Retirement System of the State of Illinois

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

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

Benefits Provided - The active member contribution rate for the year ended June 30, 2021, was 9.0% of creditable earnings. These contributions, which may be paid on behalf of employees by the employer, are submitted to TRS by the employer.

On-Behalf Contributions to TRS - The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2021, state of Illinois contributions recognized by the employer were based on the state's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$61,394,039 in pension contributions that the state of Illinois paid directly to TRS.

The District makes other types of employer contributions directly to TRS.

- **2.2 Formula Contributions.** Employers contribute 0.58% of total creditable earnings for the 2.2 formula change. This rate is specified by statute. Contributions for the year ended June 30, 2021 were \$361,297.

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 11 RETIREMENT COMMITMENTS (CONTINUED)

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

- **Federal and Special Trust Fund Contributions.** When TRS members are paid from federal and special trust funds administered by the employer, there is a statutory requirement for the employer to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2021.

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% of salaries paid from federal and special trust funds. For the year ended June 30, 2021, salaries totaling \$1,968,243 were paid from federal and special trust funds that required employer contributions of \$155,466.

- **Salary Increases Over Six% and Excess Sick Leave.** If an employer grants salary increases over 6% and those salaries are used to calculate a retiree's final average salary, the employer makes a contribution to TRS. Additionally, beginning with the year ended June 30, 2020, employers will make a similar contribution for salary increases over 3% if members are not exempted by current collective bargaining agreements or contracts.

For the year ended June 30, 2021, the employer paid \$-0- to TRS for employer contributions due on salary increases in excess of 6% and \$-0- on salary increases in excess of 3%.

If an employer grants sick leave days in excess of the normal annual allotment and those days are used as TRS service credit, the employer makes a contribution to TRS. The contribution is based on the number of excess sick leave days used as service credit, the highest salary reported by the granting employer during the four-year sick leave review period, and the TRS total normal cost rate.

For the year ended June 30, 2021, the employer paid \$-0- to TRS for sick leave days granted in excess of the normal annual allotment.

Further Information on TRS

TRS financial information, an explanation of TRS benefits, and descriptions of member, employer, and state funding requirements can be found in the TRS *Comprehensive Annual Financial Report* for the year ended June 30, 2020. The report for the year ended June 30, 2021 is expected to be available in late 2021.

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 11 RETIREMENT COMMITMENTS (CONTINUED)

Teacher Health Insurance Security

THIS Fund Employer Contributions

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

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 make a contribution to the THIS Fund.

The percentage of District required contributions in the future will not exceed 105% 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 the THIS Fund from active members which were 1.24% of pay during the year ended June 30, 2021. State of Illinois contributions were \$912,746, and the employer recognized revenue and expenditures of this amount during the year.

- **Employer Contributions to THIS Fund**

The employer also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.92% during the year ended June 30, 2021. For the year ended June 30, 2021, the employer paid \$677,199 to the THIS Fund, which was 100% 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." Prior reports are available under "Healthcare and Family Services."

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 11 RETIREMENT COMMITMENTS (CONTINUED)

Illinois Municipal Retirement Fund

Plan Description

The District's defined benefit pension plan for regular employees provides retirement and disability benefits, postretirement increases, and death benefits to plan members and beneficiaries. The District 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 other supplementary information. The report may be obtained on-line at www.imrf.org.

Funding Policy

As set by statute, the District's regular plan members are required to contribute 4.50% 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 annual required contribution rate for calendar year 2020 was 10.28%. 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.

Contributions Made

The District contributed \$2,162,250 for fiscal year 2021. The amounts contributed for fiscal years 2020 and 2019 were \$2,015,126 and \$1,867,528, respectively.

The required contribution for 2020 was determined as part of the December 31, 2018, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2018, included (a) 7.50% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 3.50% per year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10.0% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually.

Other Retirement Incentives

For the duration of the current employment agreement, qualifying teachers of the District who have completed ten years or more of creditable service with the school district, who is eligible to retire under the Illinois Teacher's Retirement System (TRS), and whose retirement will not result in a penalty to the District, shall be eligible for a retirement incentive:

If the board is given an irrevocable notice of retirement by May 1st prior to the school year he/she is first eligible to retire under the above criteria, the board shall pay a 6% retirement incentive for each remaining year of service.

As of June 30, 2021, the District was obligated for \$293,685 under this retirement incentive.

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS

The District offers certain postemployment benefits as follows:

Plan Description

In addition to providing the benefits described in Note 11, the District provides postemployment health care benefits (OPEB) for retired employees through a single employer defined benefit plan (Retiree Healthcare Program). The benefits, benefit levels, and employee contributions are governed by the District and can be amended by the District through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report.

Funding Policy

The District is not required to and currently does not advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the plan until retirement.

NOTE 13 COMMITMENTS

As of June 30, 2021, the District had the following construction commitments:

CJHS Bore Geothermal Wellfield	\$ 158,790
CJHS HVAC Renovation	3,873,543
Grove ES Reroof	516,568
KJHS HVAC Renovation & Geothermal Installation	138,324
Unit 5 Indoor Air Quality Improvement	905,100
Total	<u>\$ 5,592,325</u>

Operating Leases

The District has entered into the following operating lease agreements:

<u>Lessor</u>	<u>Items Leased</u>
Mail Finance	Postage Machine
Santander Leasing Inc.	Buses
JMO Modular LLC	Portable Classroom Building

The future rental payments due on the above leases are as follows:

<u>Year Ending June 30:</u>	<u>Amount</u>
2022	\$ 28,565
2023	35,742
2024	81,754
Total	<u>\$ 146,061</u>

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 14 RISKS AND UNCERTAINTIES

The World Health Organization has declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the District, COVID-19 may impact various parts of its 2022 operations and financial results. Management believes the District is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated.

NOTE 15 JOINT AGREEMENTS

The District is a member of the McLean-DeWitt Regional Vocational System, along with other area school districts. The District's pupils benefit from the programs administered under this joint agreement, and the District benefits from jointly administered grants and programming. Financial information for the McLean-DeWitt Regional Vocational System can be located at 300 East Monroe St., Bloomington, IL 61702. The District has no ongoing financial interest or obligation in this entity.

NOTE 16 TAX ABATEMENTS

The District enters into property tax abatement agreements with local businesses under the Illinois Statute. Pursuant to Illinois Statute 35 ILCS 200/18-165, any taxing district, upon a majority vote of its governing authority, may, after the determination of the assessed valuation of its property, order the clerk of the county to abate any portion of its taxes on commercial or industrial property.

The District had a tax abatement agreement with two entities as of June 30, 2021:

<u>Purpose</u>	<u>Percentage of Taxes Abated During the Fiscal Year</u>	<u>Amount of Taxes Abated During the Fiscal Year</u>
Industrial	100 %	\$ 386,678
Industrial	100	\$ 54,160

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 17 RESTATEMENT

With the implementation of GASB 84, *Fiduciary Activities*, certain Agency Funds were reclassified to be part of the General Fund as of June 30, 2020. The restatement is as follows:

	General Fund	Agency Fund
Net Position/Fund Balance, Beginning of Year, as Previously Reported	\$ 53,211,518	\$ 1,713,558
Restatement	1,713,558	(1,713,558)
Net Position/Fund Balance, Beginning of Year, as Restated	\$ 54,925,076	\$ -
	Governmental Activities	
Net Position, Beginning of Year, as Previously Reported	\$ 130,453,838	
Restatement	1,713,558	
Net Position, Beginning of Year, as Restated	\$ 132,167,396	

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
SCHEDULE OF REVENUE COLLECTED, EXPENDITURES PAID, AND
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2021

	Original Budget	Final Budget	Actual	Variance
REVENUE COLLECTED				
Property Taxes and Payments in Lieu of Taxes	\$ 88,787,533	\$ 88,875,042	\$ 88,935,869	\$ 60,827
Personal Property Replacement Taxes	1,483,661	1,927,166	2,279,529	352,363
Tuition	35,000	10,129	-	(10,129)
Earnings on Investments	25,000	23,533	21,512	(2,021)
Food Services	2,450,032	45,772	63,152	17,380
District/School Activity Income	3,089,918	2,951,253	1,938,029	(1,013,224)
Textbook Rentals	1,058,572	1,023,636	1,034,635	10,999
Other Local Sources	729,182	794,203	996,394	202,191
State Sources	24,941,512	24,903,259	87,199,144	62,295,885
Federal Sources	10,419,477	12,221,427	10,998,384	(1,223,043)
Total Revenue Collected	<u>133,019,887</u>	<u>132,775,420</u>	<u>193,466,648</u>	<u>60,691,228</u>
EXPENDITURES PAID				
Instruction – Regular Programs	52,954,102	49,992,532	52,228,200	(2,235,668)
Instruction – Special Education	32,093,394	29,150,530	30,024,939	(874,409)
Instruction – Other	7,055,759	7,744,083	68,548,558	(60,804,475)
Support Services – Student Based	15,038,585	18,540,517	14,416,825	4,123,692
Support Services – Nonstudent Based	28,514,308	28,683,706	28,096,859	586,847
Community Services	798,732	1,352,380	672,172	680,208
Nonprogrammed Charges	589,257	772,172	791,657	(19,485)
Capital Outlay	2,120,322	3,051,160	2,081,842	969,318
Debt Service:				
Interest on Short-Term Debt	37,396	22,440	-	22,440
Total Expenditures Paid	<u>139,201,855</u>	<u>139,309,520</u>	<u>196,861,052</u>	<u>(57,551,532)</u>
NET CHANGE IN FUND BALANCE BEFORE				
OTHER FINANCING SOURCES (USES)	(6,181,968)	(6,534,100)	(3,394,404)	3,139,696
OTHER FINANCING SOURCES (USES)				
Insurance Proceeds	-	179,535	-	(179,535)
Proceeds from Sale of Capital Assets	-	9,278	9,278	-
Proceeds from Issuance of Capital Leases	1,434,254	1,894,344	1,894,344	-
Transfers In	13,100,000	13,224,000	-	(13,224,000)
Transfers Out	(14,286,141)	(14,651,696)	(1,427,698)	13,223,998
Total Other Financing Sources (Uses)	<u>248,113</u>	<u>655,461</u>	<u>475,924</u>	<u>(179,537)</u>
NET CHANGE IN FUND BALANCE				
	<u>\$ (5,933,855)</u>	<u>\$ (5,878,639)</u>	(2,918,480)	<u>\$ 2,960,159</u>
Fund Balance – Beginning of Year, as Previously Reported			53,211,518	
Restatement			<u>1,713,558</u>	
Fund Balance – Beginning of Year, as Restated			<u>54,925,076</u>	
FUND BALANCE – END OF YEAR			<u>\$ 52,006,596</u>	

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
 COMBINING SCHEDULE OF ASSETS AND LIABILITIES
 ARISING FROM CASH TRANSACTIONS – NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2021**

	Transportation Fund	Municipal Retirement Fund	Capital Projects Fund	Fire Prevention and Safety Fund	Total
ASSETS					
Cash and Cash Equivalents	\$ 4,258,132	\$ 2,012,619	\$ -	\$ 4,753,232	\$ 11,023,983
LIABILITIES AND FUND BALANCE (DEFICIT)					
LIABILITIES					
Interfund Payable	\$ -	\$ -	\$ 19,240	\$ -	\$ 19,240
FUND BALANCE (DEFICIT)					
Restricted for Transportation	4,258,132	-	-	-	4,258,132
Restricted for Employees' Retirement System	-	2,012,619	-	-	2,012,619
Restricted for Fire Prevention and Safety	-	-	-	4,753,232	4,753,232
Unassigned	-	-	(19,240)	-	(19,240)
Total Fund Balance (Deficit)	4,258,132	2,012,619	(19,240)	4,753,232	11,004,743
Total Liabilities and Fund Balance (Deficit)	\$ 4,258,132	\$ 2,012,619	\$ -	\$ 4,753,232	\$ 11,023,983

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
COMBINING SCHEDULE OF REVENUE COLLECTED, EXPENDITURES
PAID, AND CHANGES IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021**

	Transportation Fund	Municipal Retirement Fund	Capital Projects Fund	Fire Prevention and Safety Fund	Total
REVENUE COLLECTED					
Local Sources:					
Property Taxes and Payments in Lieu of Taxes	\$ 4,925,195	\$ 4,836,287	\$ -	\$ 1,231,264	\$ 10,992,746
Personal Property Replacement Taxes	-	228,203	-	-	228,203
Earnings on Investments	995	569	-	576	2,140
Total Local Sources	<u>4,926,190</u>	<u>5,065,059</u>	<u>-</u>	<u>1,231,840</u>	<u>11,223,089</u>
State Sources	6,692,329	-	125,438	-	6,817,767
Federal Sources	<u>6,875</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,875</u>
Total Revenue Collected	11,625,394	5,065,059	125,438	1,231,840	18,047,731
EXPENDITURES PAID					
Current:					
Instruction	-	2,168,840	-	-	2,168,840
Support Services	7,539,215	2,459,566	20,939	544,136	10,563,856
Community Services	-	68,079	-	-	68,079
Capital Outlay	-	-	347,741	4,893,207	5,240,948
Debt Service:					
Payments of Principal on Long-Term Debt	441,656	-	-	-	441,656
Interest on Long-Term Debt	44,405	-	-	-	44,405
Total Expenditures Paid	<u>8,025,276</u>	<u>4,696,485</u>	<u>368,680</u>	<u>5,437,343</u>	<u>18,527,784</u>
NET CHANGE IN FUND BALANCE BEFORE OTHER FINANCING SOURCES (USES)	3,600,118	368,574	(243,242)	(4,205,503)	(480,053)
OTHER FINANCING SOURCES (USES)					
Proceeds from Bond Issuance	-	-	-	5,054,521	5,054,521
Bond Issuance Fees	-	-	-	(49,860)	(49,860)
Proceeds from Sale of Capital Assets	9,027	-	-	-	9,027
Transfers In	-	-	224,002	-	224,002
Total Other Financing Sources (Uses)	<u>9,027</u>	<u>-</u>	<u>224,002</u>	<u>5,004,661</u>	<u>5,237,690</u>
NET CHANGE IN FUND BALANCE	3,609,145	368,574	(19,240)	799,158	4,757,637
Fund Balance – Beginning of Year	<u>648,987</u>	<u>1,644,045</u>	<u>-</u>	<u>3,954,074</u>	<u>6,247,106</u>
FUND BALANCE (DEFICIT) – END OF YEAR	<u>\$ 4,258,132</u>	<u>\$ 2,012,619</u>	<u>\$ (19,240)</u>	<u>\$ 4,753,232</u>	<u>\$ 11,004,743</u>

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
GENERAL FUND
COMBINING SCHEDULE OF ASSETS AND LIABILITIES
ARISING FROM CASH TRANSACTIONS
JUNE 30, 2021**

	Educational	Operations and Maintenance	Tort	Working Cash	Total
ASSETS					
Cash and Cash Equivalents	\$ 14,312,001	\$ 1,087,871	\$ 603,564	\$ 14,911,422	\$ 30,914,858
Restricted Cash and Cash Equivalents	460,103	-	-	-	460,103
Investments	-	-	-	20,886,568	20,886,568
Interfund Receivable	-	-	-	19,240	19,240
Total Assets	<u>\$ 14,772,104</u>	<u>\$ 1,087,871</u>	<u>\$ 603,564</u>	<u>\$ 35,817,230</u>	<u>\$ 52,280,769</u>
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Payroll Deductions & Withholdings	\$ 83,140	\$ 85	\$ 85	\$ -	\$ 83,310
Other Current Liabilities	190,863	-	-	-	190,863
Total Liabilities	<u>274,003</u>	<u>85</u>	<u>85</u>	<u>-</u>	<u>274,173</u>
FUND BALANCE					
Restricted for Tort Immunity	-	-	603,479	-	603,479
Restricted for Capital Purchase	460,103	-	-	-	460,103
Assigned	1,721,406	-	-	-	1,721,406
Unassigned	12,316,592	1,087,786	-	35,817,230	49,221,608
Total Fund Balance	<u>14,498,101</u>	<u>1,087,786</u>	<u>603,479</u>	<u>35,817,230</u>	<u>52,006,596</u>
Total Liabilities and Fund Balance	<u>\$ 14,772,104</u>	<u>\$ 1,087,871</u>	<u>\$ 603,564</u>	<u>\$ 35,817,230</u>	<u>\$ 52,280,769</u>

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
GENERAL FUND
COMBINING SCHEDULE OF REVENUE COLLECTED, EXPENDITURES
PAID, AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2021**

	Educational	Operations and Maintenance	Tort	Working Cash	Total
REVENUE COLLECTED					
Local Sources:					
Property Taxes and Payments in Lieu of Taxes	\$ 68,852,443	\$ 12,660,362	\$ 6,191,800	\$ 1,231,264	\$ 88,935,869
Personal Property Replacement Taxes	2,279,529	-	-	-	2,279,529
Earnings on Investments	2,723	375	202	18,212	21,512
Food Services	63,152	-	-	-	63,152
District/School Activity Income	1,938,029	-	-	-	1,938,029
Textbook Rentals	1,034,635	-	-	-	1,034,635
Contributions from Private Sources	267,908	-	-	-	267,908
Refund of Prior Years' Expenditures	23,566	-	-	-	23,566
Driver's Education Fees	74,880	-	-	-	74,880
Proceeds from Vendors' Contracts	7,083	86,090	-	-	93,173
Other Local Sources	74,737	270,829	191,301	-	536,867
Total Local Sources	<u>74,618,685</u>	<u>13,017,656</u>	<u>6,383,303</u>	<u>1,249,476</u>	<u>95,269,120</u>
State Sources	87,199,144	-	-	-	87,199,144
Federal Sources	10,964,094	34,290	-	-	10,998,384
Total Revenue Collected	<u>172,781,923</u>	<u>13,051,946</u>	<u>6,383,303</u>	<u>1,249,476</u>	<u>193,466,648</u>
EXPENDITURES PAID					
Current:					
Instruction	149,319,663	-	1,482,034	-	150,801,697
Support Services	26,782,115	11,671,349	4,060,220	-	42,513,684
Community Services	672,172	-	-	-	672,172
Nonprogrammed Charges	791,657	-	-	-	791,657
Capital Outlay	1,807,273	265,847	8,722	-	2,081,842
Total Expenditures Paid	<u>179,372,880</u>	<u>11,937,196</u>	<u>5,550,976</u>	<u>-</u>	<u>196,861,052</u>
NET CHANGE IN FUND BALANCE BEFORE OTHER FINANCING SOURCES (USES)	(6,590,957)	1,114,750	832,327	1,249,476	(3,394,404)

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
GENERAL FUND
COMBINING SCHEDULE OF REVENUE COLLECTED, EXPENDITURES
PAID, AND CHANGES IN FUND BALANCE (CONTINUED)
YEAR ENDED JUNE 30, 2021**

	Educational	Operations and Maintenance	Tort	Working Cash	Total
OTHER FINANCING SOURCES (USES)					
Proceeds from Sale of Capital Assets	\$ -	\$ 9,278	\$ -	\$ -	\$ 9,278
Proceeds from Issuance of Capital Leases	1,894,344	-	-	-	1,894,344
Transfers Out	(917,077)	(510,621)	-	-	(1,427,698)
Transfers from (to) Other General Fund Accounts	12,775,998	224,002	-	(13,000,000)	-
Total Other Financing Sources (Uses)	<u>13,753,265</u>	<u>(277,341)</u>	<u>-</u>	<u>(13,000,000)</u>	<u>475,924</u>
NET CHANGE IN FUND BALANCE	7,162,308	837,409	832,327	(11,750,524)	(2,918,480)
Fund Balance (Deficit) – Beginning of Year, as Previously Reported	5,622,235	250,377	(228,848)	47,567,754	53,211,518
Restatement	<u>1,713,558</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,713,558</u>
Fund Balance (Deficit) – Beginning of Year, as Restated	<u>7,335,793</u>	<u>250,377</u>	<u>(228,848)</u>	<u>47,567,754</u>	<u>54,925,076</u>
FUND BALANCE – END OF YEAR	<u>\$ 14,498,101</u>	<u>\$ 1,087,786</u>	<u>\$ 603,479</u>	<u>\$ 35,817,230</u>	<u>\$ 52,006,596</u>

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
EDUCATIONAL ACCOUNT
SCHEDULE OF REVENUE COLLECTED, EXPENDITURES PAID, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021**

	Original Budget	Final Budget	Actual	Variance
REVENUE COLLECTED				
Local Sources:				
Property Taxes and Payments in Lieu of Taxes	\$ 68,795,101	\$ 68,828,731	\$ 68,852,443	\$ 23,712
Personal Property Replacement Taxes	1,483,661	1,927,166	2,279,529	352,363
Tuition	35,000	10,129	-	(10,129)
Earnings on Investments	25,000	6,261	2,723	(3,538)
Food Services	2,450,032	45,772	63,152	17,380
District/School Activity Income	3,089,918	2,951,253	1,938,029	(1,013,224)
Textbook Rentals	1,058,572	1,023,636	1,034,635	10,999
Contributions from Private Sources	241,370	290,096	267,908	(22,188)
Refund of Prior Years' Expenditures	15,000	25,367	23,566	(1,801)
Drivers Education Fees	65,376	74,032	74,880	848
Proceeds from Vendors' Contracts	8,000	6,387	7,083	696
Other Local Sources	144,436	90,195	74,737	(15,458)
Total Local Sources	<u>77,411,466</u>	<u>75,279,025</u>	<u>74,618,685</u>	<u>(660,340)</u>
State Sources:				
Unrestricted Grants-in-Aid:				
Evidence Based Funding	21,407,933	21,423,566	21,178,160	(245,406)
Restricted Grants-in-Aid:				
Special Education	1,830,058	1,587,381	1,587,381	-
Career and Technical Education:				
Agriculture Education	25,180	28,292	25,577	(2,715)
Bilingual Education:				
Downstate – T.P.I. and T.B.E.	-	-	235,938	235,938
State Free Lunch and Breakfast	32,943	18,828	13,185	(5,643)
Driver Education	38,169	41,311	34,773	(6,538)
Early Childhood – Block Grant	1,481,368	1,557,272	1,604,271	46,999
Other State Funds	125,861	246,609	213,074	(33,535)
On-Behalf Payments for Teachers'				
Retirement	-	-	62,306,785	62,306,785
Total State Sources	<u>24,941,512</u>	<u>24,903,259</u>	<u>87,199,144</u>	<u>62,295,885</u>

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
EDUCATIONAL ACCOUNT
SCHEDULE OF REVENUE COLLECTED, EXPENDITURES PAID, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED JUNE 30, 2021**

	Original Budget	Final Budget	Actual	Variance
REVENUE COLLECTED (CONTINUED)				
Federal Sources:				
Restricted Grants-in-Aid Received Directly from the Federal Government through the State:				
Food Service	\$ 1,990,000	\$ 2,982,084	\$ 3,198,123	\$ 216,039
Title I:				
Low Income	1,789,300	1,815,275	1,815,275	-
Low Income – Neglected, Private	-	-	57,156	57,156
Low Income – Other	388,356	203,448	131,037	(72,411)
Federal – Special Education:				
IDEA – Preschool Flow Through	64,690	72,381	66,776	(5,605)
IDEA – Flow Through	2,778,760	2,744,834	2,504,052	(240,782)
IDEA – Room and Board	762,026	511,917	501,155	(10,762)
Title III – Language Inst Program	60,251	58,506	59,683	1,177
Title II – Teacher Quality	358,418	316,097	316,097	-
Medicaid Matching:				
Administrative Outreach	426,644	141,807	124,226	(17,581)
Fee-for-Service Program	-	219,556	219,556	-
Other Federal Sources	1,801,032	3,129,805	1,970,958	(1,158,847)
Total Federal Sources	<u>10,419,477</u>	<u>12,195,710</u>	<u>10,964,094</u>	<u>(1,231,616)</u>
Total Revenue Collected	112,772,455	112,377,994	172,781,923	60,403,929
EXPENDITURES PAID				
Current:				
Instruction:				
Regular Programs:				
Salaries	43,130,414	39,427,437	41,963,754	(2,536,317)
Employee Benefits	6,638,521	6,366,302	6,254,783	111,519
Purchased Services	151,543	163,516	150,776	12,740
Supplies and Materials	2,592,967	3,513,863	3,756,068	(242,205)
Other Objects	298,936	445,366	15,451	429,915
Noncapitalized Equipment	15,000	76,048	87,368	(11,320)
Total Regular Programs	<u>52,827,381</u>	<u>49,992,532</u>	<u>52,228,200</u>	<u>(2,235,668)</u>

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
EDUCATIONAL ACCOUNT
SCHEDULE OF REVENUE COLLECTED, EXPENDITURES PAID, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED JUNE 30, 2021

	Original Budget	Final Budget	Actual	Variance
EXPENDITURES PAID (CONTINUED)				
Tuition Payment to Charter Schools:				
Purchased Services	\$ -	\$ -	\$ 313,074	\$ (313,074)
Special Education:				
Salaries	20,910,399	18,913,350	20,004,045	(1,090,695)
Employee Benefits	4,779,047	4,534,446	4,527,551	6,895
Purchased Services	186,983	228,869	205,375	23,494
Supplies and Materials	351,282	369,205	367,936	1,269
Other Objects	4,426,538	3,712,596	3,507,646	204,950
Noncapitalized Equipment	26,759	(6,262)	-	(6,262)
Total Special Education	<u>30,681,008</u>	<u>27,752,204</u>	<u>28,612,553</u>	<u>(860,349)</u>
Remedial and Supplemental Programs K-12:				
Salaries	1,259,712	1,639,474	1,261,712	377,762
Employee Benefits	295,836	267,210	269,719	(2,509)
Purchased Services	271	515,959	-	515,959
Supplies and Materials	440,454	-	388,600	(388,600)
Total Remedial and Supplemental Programs K-12	<u>1,996,273</u>	<u>2,422,643</u>	<u>1,920,031</u>	<u>502,612</u>
CTE Programs:				
Salaries	-	15,306	15,306	-
Employee Benefits	-	579	579	-
Purchased Services	155	-	-	-
Supplies and Materials	5,545	3,610	5,197	(1,587)
Noncapitalized Equipment	-	2,380	2,380	-
Total CTE Programs	<u>5,700</u>	<u>21,875</u>	<u>23,462</u>	<u>(1,587)</u>
Interscholastic Programs:				
Salaries	669,972	584,469	625,418	(40,949)
Employee Benefits	23,008	16,398	16,351	47
Purchased Services	143,450	138,185	111,299	26,886
Supplies and Materials	172,388	181,751	146,829	34,922
Other Objects	28,490	25,098	19,491	5,607
Noncapitalized Equipment	-	-	250	(250)
Total Interscholastic Programs	<u>1,037,308</u>	<u>945,901</u>	<u>919,638</u>	<u>26,263</u>

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
EDUCATIONAL ACCOUNT
SCHEDULE OF REVENUE COLLECTED, EXPENDITURES PAID, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED JUNE 30, 2021**

EXPENDITURES PAID (CONTINUED)	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Summer School:				
Salaries	\$ 159,499	\$ 250,546	\$ 83,363	\$ 167,183
Employee Benefits	14,156	10,839	9,076	1,763
Supplies and Materials	1,256	26,752	20,285	6,467
Total Summer School	<u>174,911</u>	<u>288,137</u>	<u>112,724</u>	<u>175,413</u>
Driver's Education Programs:				
Salaries	13,351	26,253	31,632	(5,379)
Employee Benefits	505	873	1,197	(324)
Other Objects	-	269	269	-
Total Driver's Education Programs	<u>13,856</u>	<u>27,395</u>	<u>33,098</u>	<u>(5,703)</u>
Bilingual Programs:				
Salaries	1,259,112	1,441,195	1,317,658	123,537
Employee Benefits	216,489	207,819	207,713	106
Purchased Services	-	8,313	8,313	-
Supplies and Materials	1,817	41,152	26,101	15,051
Total Bilingual Programs	<u>1,477,418</u>	<u>1,698,479</u>	<u>1,559,785</u>	<u>138,694</u>

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
EDUCATIONAL ACCOUNT
SCHEDULE OF REVENUE COLLECTED, EXPENDITURES PAID, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED JUNE 30, 2021**

	Original Budget	Final Budget	Actual	Variance
EXPENDITURES PAID (CONTINUED)				
Truants' Alternative Programs:				
Other Objects	\$ 23,080	\$ 11,059	\$ -	\$ 11,059
Student Activity Fund Expenditures	2,249,497	2,249,497	1,290,313	959,184
On-Behalf Payments for Teachers' Retirement	-	-	62,306,785	(62,306,785)
Total Instruction	90,486,432	85,409,722	149,319,663	(63,909,941)
Support Services:				
Attendance and Social Work Services:				
Salaries	1,346,928	1,794,532	1,356,240	438,292
Employee Benefits	207,734	204,098	205,446	(1,348)
Purchased Services	901	901	1,715	(814)
Total Attendance and Social Work Services	1,555,563	1,999,531	1,563,401	436,130
Guidance Services:				
Salaries	1,607,289	1,557,034	1,664,597	(107,563)
Employee Benefits	238,751	239,696	242,660	(2,964)
Purchased services	200,000	200,000	100,000	100,000
Total Guidance Services	2,046,040	1,996,730	2,007,257	(10,527)
Health Services:				
Salaries	558,656	1,285,877	641,024	644,853
Employee Benefits	164,479	176,286	179,842	(3,556)
Purchased Services	2,899	2,899	1,381	1,518
Supplies and Materials	15,931	15,931	14,774	1,157
Noncapitalized Equipment	1,074	534	-	534
Total Health Services	743,039	1,481,527	837,021	644,506

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
EDUCATIONAL ACCOUNT
SCHEDULE OF REVENUE COLLECTED, EXPENDITURES PAID, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED JUNE 30, 2021**

	Original Budget	Final Budget	Actual	Variance
EXPENDITURES PAID (CONTINUED)				
Psychological Services:				
Salaries	\$ 1,058,628	\$ 1,627,608	\$ 1,168,738	\$ 458,870
Employee Benefits	152,330	157,184	159,820	(2,636)
Purchased Services	1,034	1,034	93	941
Total Psychological Services	<u>1,211,992</u>	<u>1,785,826</u>	<u>1,328,651</u>	<u>457,175</u>
Speech Pathology and Audiology Services:				
Salaries	561,749	1,049,901	630,341	419,560
Employee Benefits	85,595	91,665	94,119	(2,454)
Total Speech Pathology and Audiology Services	<u>647,344</u>	<u>1,141,566</u>	<u>724,460</u>	<u>417,106</u>
Other Pupil Support Services:				
Salaries	3,633	2,082	1,533	549
Employee Benefits	40	19	22	(3)
Supplies and Materials	540	540	540	-
Total Other Pupil Support Services	<u>4,213</u>	<u>2,641</u>	<u>2,095</u>	<u>546</u>
Support Services – Instructional:				
Improvement of Instruction Services:				
Salaries	1,407,305	2,003,162	1,752,900	250,262
Employee Benefits	242,729	282,412	294,777	(12,365)
Purchased Services	155,836	554,981	177,560	377,421
Supplies and Materials	348,747	377,346	219,767	157,579
Other Objects	8,700	6,553	4,089	2,464
Noncapitalized Equipment	2,000	1,415	-	1,415
Total Improvement of Instruction Services	<u>2,165,317</u>	<u>3,225,869</u>	<u>2,449,093</u>	<u>776,776</u>
Educational Media Services:				
Salaries	1,210,822	1,583,110	1,154,479	428,631
Employee Benefits	172,062	162,041	160,281	1,760
Supplies and Materials	55,166	55,855	59,622	(3,767)
Total Educational Media Services	<u>1,438,050</u>	<u>1,801,006</u>	<u>1,374,382</u>	<u>426,624</u>
Assessment and Testing:				
Purchased Services	180,000	180,000	243,391	(63,391)

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
EDUCATIONAL ACCOUNT
SCHEDULE OF REVENUE COLLECTED, EXPENDITURES PAID, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED JUNE 30, 2021**

	Original Budget	Final Budget	Actual	Variance
EXPENDITURES PAID (CONTINUED)				
Support Services – General Administration:				
Board of Education Services:				
Salaries	\$ -	\$ 8,145	\$ 3,000	\$ 5,145
Employee Benefits	-	154	154	-
Purchased Services	92,255	92,255	61,254	31,001
Supplies and Materials	3,304	3,304	2,428	876
Other Objects	16,468	15,315	15,299	16
Total Board of Education Services	112,027	119,173	82,135	37,038
Executive Administration Services:				
Salaries	284,247	234,156	255,998	(21,842)
Employee Benefits	52,077	57,311	58,406	(1,095)
Purchased Services	97,998	97,998	94,429	3,569
Supplies and Materials	17,802	17,802	20,907	(3,105)
Other Objects	11,065	9,191	8,875	316
Noncapitalized Equipment	11,421	7,066	15,005	(7,939)
Total Executive Administration Services	474,610	423,524	453,620	(30,096)
Special Area Administrative Services:				
Salaries	254,323	289,115	266,033	23,082
Employee Benefits	47,614	53,870	55,638	(1,768)
Supplies and Materials	54	1,000	-	1,000
Other Objects	140	150	150	-
Total Special Area Administrative Services	302,131	344,135	321,821	22,314
Support Services – School Administration:				
Office of the Principal Services:				
Salaries	5,356,884	5,033,557	5,398,661	(365,104)
Employee Benefits	1,212,391	1,187,960	1,191,701	(3,741)
Purchased Services	8,333	8,333	2,294	6,039
Other Objects	15,134	14,583	14,435	148
Total Office of the Principal Services	6,592,742	6,244,433	6,607,091	(362,658)

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
EDUCATIONAL ACCOUNT
SCHEDULE OF REVENUE COLLECTED, EXPENDITURES PAID, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED JUNE 30, 2021**

	Original Budget	Final Budget	Actual	Variance
EXPENDITURES PAID (CONTINUED)				
Support Services – Business:				
Direction of Business Support Services:				
Salaries	\$ 135,506	\$ 125,387	\$ 130,495	\$ (5,108)
Employee Benefits	23,436	23,198	23,160	38
Purchased Services	16,167	16,167	11,551	4,616
Supplies and Materials	11,518	11,518	51	11,467
Other Objects	7,218	4,970	680	4,290
Total Direction of Business Support Services	193,845	181,240	165,937	15,303
Fiscal Services:				
Salaries	361,062	328,651	352,386	(23,735)
Employee Benefits	49,140	49,440	50,170	(730)
Purchased Services	26,409	26,409	22,596	3,813
Supplies and Materials	4,659	4,659	5,193	(534)
Other Objects	147,504	76,439	66,947	9,492
Total Fiscal Services	588,774	485,598	497,292	(11,694)
Operations and Maintenance of Plant Services:				
Purchased Services	250,000	250,000	107,827	142,173
Supplies and Materials	250,000	260,000	162,538	97,462
Other Objects	-	4,834	5,729	(895)
Noncapitalized Equipment	-	20,418	20,418	-
Total Operations and Maintenance of Plant Services	500,000	535,252	296,512	238,740
Food Services:				
Salaries	2,479,513	2,408,776	2,069,262	339,514
Employee Benefits	366,728	341,870	335,875	5,995
Purchased Services	47,863	47,863	58,569	(10,706)
Supplies and Materials	2,134,115	2,104,426	1,414,244	690,182
Other Objects	371	3,905	3,850	55
Noncapitalized Equipment	18,437	18,981	5,274	13,707
Total Food Services	5,047,027	4,925,821	3,887,074	1,038,747
Internal Services:				
Salaries	63,929	51,488	61,460	(9,972)
Purchased Services	266,910	266,910	212,385	54,525
Supplies and Materials	(5,545)	(5,545)	16,116	(21,661)
Total Internal Services	325,294	312,853	289,961	22,892

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
EDUCATIONAL ACCOUNT
SCHEDULE OF REVENUE COLLECTED, EXPENDITURES PAID, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED JUNE 30, 2021**

EXPENDITURES PAID (CONTINUED)	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Support Services – Central:				
Information Services:				
Salaries	\$ 77,160	\$ 77,240	\$ 78,659	\$ (1,419)
Employee Benefits	20,843	22,767	23,160	(393)
Purchased Services	9,229	9,229	5,396	3,833
Supplies and Materials	16,229	23,546	27,308	(3,762)
Other Objects	735	309	265	44
Total Information Services	<u>124,196</u>	<u>133,091</u>	<u>134,788</u>	<u>(1,697)</u>
Staff Services:				
Salaries	262,512	236,696	280,221	(43,525)
Employee Benefits	50,681	49,615	50,670	(1,055)
Purchased Services	112,258	112,258	88,551	23,707
Supplies and Materials	42,282	42,282	2,204	40,078
Other Objects	10,549	5,325	5,099	226
Total Staff Services	<u>478,282</u>	<u>446,176</u>	<u>426,745</u>	<u>19,431</u>
Data Processing Services:				
Salaries	1,013,018	960,501	1,019,385	(58,884)
Employee Benefits	123,904	121,300	121,177	123
Purchased Services	258,915	288,915	190,995	97,920
Supplies and Materials	1,717,906	1,715,099	1,757,831	(42,732)
Other Objects	600	-	-	-
Noncapitalized Equipment	8,596	-	-	-
Total Data Processing Services	<u>3,122,939</u>	<u>3,085,815</u>	<u>3,089,388</u>	<u>(3,573)</u>
Other Support Services:				
Supplies and Materials	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total Support Services	<u>27,853,425</u>	<u>30,852,807</u>	<u>26,782,115</u>	<u>4,070,692</u>

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
EDUCATIONAL ACCOUNT
SCHEDULE OF REVENUE COLLECTED, EXPENDITURES PAID, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED JUNE 30, 2021**

	Original Budget	Final Budget	Actual	Variance
EXPENDITURES PAID (CONTINUED)				
Community Services:				
Salaries	\$ 451,064	\$ 1,043,758	\$ 441,813	\$ 601,945
Employee Benefits	92,646	89,416	88,121	1,295
Purchased Services	182,695	120,838	75,135	45,703
Supplies and Materials	72,327	71,971	40,706	31,265
Noncapitalized Equipment	-	26,397	26,397	-
Total Community Services	<u>798,732</u>	<u>1,352,380</u>	<u>672,172</u>	<u>680,208</u>
Payments to Other Districts and Governments:				
Other Payments to In-State Governmental Units:				
Purchased Services	128,875	130,612	161,345	(30,733)
Payments for CTE Programs – Tuition:				
Other Objects	459,172	373,088	339,558	33,530
Payments for Other Programs – Tuition:				
Other Objects	-	23,145	45,083	(21,938)
Payments for Other Programs – Transfers:				
Other Objects	-	244,419	244,419	-
Other Payments to In-State Government Units – Transfers:				
Other Objects	1,210	908	1,252	(344)
Total Intergovernmental	<u>589,257</u>	<u>772,172</u>	<u>791,657</u>	<u>(19,485)</u>
Capital Outlay:				
Instruction:				
Regular Programs	-	-	27,340	(27,340)
Driver's Education Programs	37,000	73,430	36,430	37,000
Interscholastic Programs	8,600	8,600	38,236	(29,636)
Support Services:				
Operation and Maintenance of Plant Services				
Services	-	-	189,900	(189,900)
Food Services	23,307	18,468	-	18,468
Data Processing Services	1,434,254	2,676,298	1,515,367	1,160,931
Total Capital Outlay	<u>1,503,161</u>	<u>2,776,796</u>	<u>1,807,273</u>	<u>969,523</u>
Debt Service:				
Debt Service – Interest on Short-Term Debt:				
Other Objects	37,396	22,440	-	22,440
Total Expenditures Paid	<u>121,268,403</u>	<u>121,186,317</u>	<u>179,372,880</u>	<u>(58,186,563)</u>

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
EDUCATIONAL ACCOUNT
SCHEDULE OF REVENUE COLLECTED, EXPENDITURES PAID, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED JUNE 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
NET CHANGE IN FUND BALANCE BEFORE OTHER FINANCING SOURCES (USES)	\$ (8,495,948)	\$ (8,808,323)	\$ (6,590,957)	\$ 2,217,366
OTHER FINANCING SOURCES (USES)				
Proceeds from Issuance of Capital Leases	1,434,254	1,894,344	1,894,344	-
Transfers from Other General Fund Accounts	13,000,000	13,000,000	12,775,998	(224,002)
Transfers Out	<u>(799,522)</u>	<u>(917,077)</u>	<u>(917,077)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>13,634,732</u>	<u>13,977,267</u>	<u>13,753,265</u>	<u>(224,002)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 5,138,784</u>	<u>\$ 5,168,944</u>	7,162,308	<u>\$ 1,993,364</u>
Fund Balance – Beginning of Year, as Previously Reported			5,622,235	
Restatement			<u>1,713,558</u>	
Fund Balance – Beginning of Year, as Restated			<u>7,335,793</u>	
FUND BALANCE – END OF YEAR			<u>\$ 14,498,101</u>	

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
OPERATIONS AND MAINTENANCE ACCOUNT
SCHEDULE OF REVENUE COLLECTED, EXPENDITURES PAID, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021**

	Original Budget	Final Budget	Actual	Variance
REVENUE COLLECTED				
Local Sources:				
Property Taxes and Payments in Lieu of Taxes	\$ 12,609,366	\$ 12,656,054	\$ 12,660,362	\$ 4,308
Earnings on Investments	-	352	375	23
Proceeds from Vendors' Contracts	-	47,344	86,090	38,746
Other Local Sources	255,000	250,467	270,829	20,362
Total Local Sources	<u>12,864,366</u>	<u>12,954,217</u>	<u>13,017,656</u>	<u>63,439</u>
Federal Sources:				
Restricted Grants-in-Aid Received Directly from the Federal Government through the State:				
Other Federal Funds	-	25,717	34,290	8,573
Total Revenue Collected	<u>12,864,366</u>	<u>12,979,934</u>	<u>13,051,946</u>	<u>72,012</u>
EXPENDITURES PAID				
Support Services:				
Support Services – Pupils				
Other Support Services:				
Supplies and Materials	895	518	518	-
Support Services – Business:				
Facilities Acquisition and Construction Services:				
Purchased Services	45,593	45,593	6,201	39,392
Operation and Maintenance of Plant Services:				
Salaries	5,950,542	5,984,177	6,012,053	(27,876)
Employee Benefits	1,079,028	1,035,140	1,021,977	13,163
Purchased Services	1,178,087	1,228,217	1,182,827	45,390
Supplies and Materials	3,366,566	3,562,885	3,431,601	131,284
Other Objects	1,152	1,222	1,156	66
Noncapitalized Equipment	40,909	36,531	15,016	21,515
Total	<u>11,662,772</u>	<u>11,894,283</u>	<u>11,671,349</u>	<u>222,934</u>
Capital Outlay:				
Operation and Maintenance of Plant Services	453,289	238,359	265,847	(27,488)
Total Expenditures Paid	<u>12,116,061</u>	<u>12,132,642</u>	<u>11,937,196</u>	<u>195,446</u>
NET CHANGE IN FUND BALANCE BEFORE OTHER FINANCING SOURCES (USES)	748,305	847,292	1,114,750	267,458
OTHER FINANCING SOURCES (USES)				
Proceeds from Sale of Capital Assets	-	9,278	9,278	-
Transfers from Other General Fund Accounts	100,000	224,000	224,002	2
Transfers Out	(386,619)	(510,619)	(510,621)	(2)
Total Other Financing Sources (Uses)	<u>(286,619)</u>	<u>(277,341)</u>	<u>(277,341)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ 461,686</u>	<u>\$ 569,951</u>	837,409	<u>\$ 267,458</u>
Fund Balance – Beginning of Year			<u>250,377</u>	
FUND BALANCE – END OF YEAR			<u>\$ 1,087,786</u>	

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
TORT ACCOUNT
SCHEDULE OF REVENUE COLLECTED, EXPENDITURES PAID, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021**

	Original Budget	Final Budget	Actual	Variance
REVENUE COLLECTED				
Local Sources:				
Property Taxes and Payments in Lieu of Taxes	\$ 6,153,391	\$ 6,159,396	\$ 6,191,800	\$ 32,404
Earnings on Investments	-	186	202	16
Other Local Revenues	-	10,315	191,301	180,986
Total Revenue Collected	<u>6,153,391</u>	<u>6,169,897</u>	<u>6,383,303</u>	<u>213,406</u>
EXPENDITURES PAID				
Instruction:				
Regular Programs:				
Salaries	126,721	-	-	-
Special Education:				
Salaries	1,412,386	1,398,326	1,412,386	(14,060)
Interscholastic Programs:				
Salaries	21,026	21,026	21,026	-
Purchased Services	56,690	58,071	48,622	9,449
Total Interscholastic Programs	<u>77,716</u>	<u>79,097</u>	<u>69,648</u>	<u>9,449</u>
Total Instruction	1,616,823	1,477,423	1,482,034	(4,611)
Support Services:				
Health Services:				
Salaries	537,709	463,429	537,664	(74,235)
Employee Benefits	372	401	356	45
Supplies and Materials	8,132	4,605	3,250	1,355
Total Health Services	<u>546,213</u>	<u>468,435</u>	<u>541,270</u>	<u>(72,835)</u>
Support Services – General Administration:				
Executive Administration Services:				
Salaries	162,798	152,503	162,178	(9,675)
Employee Benefits	19,229	19,225	19,224	1
Total Executive Administration Services	<u>182,027</u>	<u>171,728</u>	<u>181,402</u>	<u>(9,674)</u>
Risk Management and Claims Services Payments:				
Salaries	-	121,070	-	121,070
Purchased Services	1,410,621	1,851,281	1,620,130	231,151
Supplies and Materials	28,836	31,260	28,625	2,635
Other Objects	8,154	22,169	20,810	1,359
Total Risk Management and Claims Service Payments	<u>1,447,611</u>	<u>2,025,780</u>	<u>1,669,565</u>	<u>356,215</u>

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
TORT ACCOUNT
SCHEDULE OF REVENUE COLLECTED, EXPENDITURES PAID, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED JUNE 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES PAID (CONTINUED)				
Support Services – School Administration:				
Office of the Principal Services:				
Salaries	\$ 385,764	\$ 364,202	\$ 385,764	\$ (21,562)
Support Services – Business:				
Direction of Business Support Services:				
Salaries	23,028	24,637	23,028	1,609
Operations and Maintenance of Plant Services:				
Purchased Services	531,880	589,153	543,795	45,358
Supplies and Materials	102,346	51,560	36,080	15,480
Noncapitalized Equipment	45,410	26,287	5,687	20,600
Total Operations and Maintenance of Plant Services	<u>679,636</u>	<u>667,000</u>	<u>585,562</u>	<u>81,438</u>
Support Services – Central:				
Staff Services:				
Salaries	70,345	64,392	65,947	(1,555)
Employee Benefits	607,955	645,753	578,162	67,591
Purchased Services	23,520	27,440	23,520	3,920
Total Staff Services	<u>701,820</u>	<u>737,585</u>	<u>667,629</u>	<u>69,956</u>
Data Processing Services:				
Purchased Services	60,188	16,031	6,000	10,031
Supplies and Materials	10,409	1,735	-	1,735
Total Data Processing Services	<u>70,597</u>	<u>17,766</u>	<u>6,000</u>	<u>11,766</u>
Total Support Services	4,036,696	4,477,133	4,060,220	416,913
Capital Outlay:				
Support Services – General Administration:				
Risk Management and Claims Services Payments	10,398	1,703	-	1,703
Support Services – Business:				
Operations and Maintenance of Plant Services	<u>153,474</u>	<u>34,302</u>	<u>8,722</u>	<u>25,580</u>
Total Capital Outlay	<u>163,872</u>	<u>36,005</u>	<u>8,722</u>	<u>27,283</u>
Total Expenditures Paid	<u>5,817,391</u>	<u>5,990,561</u>	<u>5,550,976</u>	<u>439,585</u>

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
TORT ACCOUNT
SCHEDULE OF REVENUE COLLECTED, EXPENDITURES PAID, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED JUNE 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
NET CHANGE IN FUND BALANCE BEFORE OTHER FINANCING SOURCES	\$ 336,000	\$ 179,336	\$ 832,327	\$ 652,991
OTHER FINANCING SOURCES				
Insurance Proceeds	<u>-</u>	<u>179,535</u>	<u>-</u>	<u>(179,535)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 336,000</u>	<u>\$ 358,871</u>	832,327	<u>\$ 473,456</u>
Fund Deficit – Beginning of Year			<u>(228,848)</u>	
FUND BALANCE – END OF YEAR			<u>\$ 603,479</u>	

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
WORKING CASH ACCOUNT
SCHEDULE OF REVENUE COLLECTED, EXPENDITURES PAID, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021**

	Original Budget	Final Budget	Actual	Variances
REVENUE COLLECTED				
Property Taxes and Payments in Lieu of Taxes	\$ 1,229,675	\$ 1,230,861	\$ 1,231,264	\$ 403
Earnings on Investments	-	16,734	18,212	1,478
Total Revenue Collected	<u>1,229,675</u>	<u>1,247,595</u>	<u>1,249,476</u>	<u>1,881</u>
OTHER FINANCING USES				
Transfer to Other General Fund Accounts	<u>(13,100,000)</u>	<u>(13,224,000)</u>	<u>(13,000,000)</u>	<u>224,000</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ (11,870,325)</u></u>	<u><u>\$ (11,976,405)</u></u>	<u>(11,750,524)</u>	<u><u>\$ 225,881</u></u>
Fund Balance – Beginning of Year			<u>47,567,754</u>	
FUND BALANCE – END OF YEAR			<u><u>\$ 35,817,230</u></u>	

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
TRANSPORTATION FUND
SCHEDULE OF ASSETS AND LIABILITIES
ARISING FROM CASH TRANSACTIONS
JUNE 30, 2021**

ASSETS

Cash and Cash Equivalents	<u>\$ 4,258,132</u>
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LIABILITIES AND FUND BALANCE

LIABILITIES	\$ -
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FUND BALANCE	
Restricted for Transportation	<u>4,258,132</u>

Total Liabilities and Fund Balance	<u>\$ 4,258,132</u>
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**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
TRANSPORTATION FUND
SCHEDULE OF REVENUE COLLECTED, EXPENDITURES PAID, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021**

	Original Budget	Final Budget	Actual	Variance
REVENUE COLLECTED				
Local Sources:				
Property Taxes and Payments in Lieu of Taxes	\$ 4,918,699	\$ 4,923,516	\$ 4,925,195	\$ 1,679
Earnings on Investments	5,000	1,463	995	(468)
Total Local Sources	4,923,699	4,924,979	4,926,190	1,211
State Sources:				
Transportation Aid	6,254,218	6,692,329	6,692,329	-
Federal Sources:				
Restricted Grants-in-Aid Received Directly from the Federal Government through the State:				
Other Federal Funds	-	5,156	6,875	1,719
Total Revenue Collected	11,177,917	11,622,464	11,625,394	2,930
EXPENDITURES PAID				
Support Services:				
Support Services – Business:				
Pupil Transportation Service:				
Salaries	197,484	185,779	186,528	(749)
Employee Benefits	29,925	35,889	37,500	(1,611)
Purchased Services	8,729,750	7,408,042	6,658,256	749,786
Supplies and Materials	859,487	648,736	649,919	(1,183)
Other Objects	1,766	753	915	(162)
Noncapitalized Equipment	85,183	5,010	6,097	(1,087)
	9,903,595	8,284,209	7,539,215	744,994
Capital Outlay:				
Pupil Transportation Service	367,237	28,101	-	28,101
Debt Service:				
Payments of Principal on Long-Term Debt	441,656	441,656	441,656	-
Interest on Long-Term Debt	44,405	44,405	44,405	-
Total Expenditures Paid	10,756,893	8,798,371	8,025,276	773,095
NET CHANGE IN FUND BALANCE BEFORE OTHER FINANCING SOURCES				
	421,024	2,824,093	3,600,118	776,025
OTHER FINANCING SOURCES				
Proceeds from Sale of Capital Assets	-	9,027	9,027	-
NET CHANGE IN FUND BALANCE	\$ 421,024	\$ 2,833,120	3,609,145	\$ 776,025
Fund Balance – Beginning of Year			648,987	
FUND BALANCE – END OF YEAR			\$ 4,258,132	

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
MUNICIPAL RETIREMENT FUND
SCHEDULE OF ASSETS AND LIABILITIES
ARISING FROM CASH TRANSACTIONS
JUNE 30, 2021**

ASSETS

Cash and Cash Equivalents	<u>\$ 2,012,619</u>
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LIABILITIES AND FUND BALANCE

LIABILITIES	\$ -
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FUND BALANCE	
Restricted for Employees' Retirement System	<u>2,012,619</u>

Total Liabilities and Fund Balance	<u>\$ 2,012,619</u>
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**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
MUNICIPAL RETIREMENT FUND
SCHEDULE OF REVENUE COLLECTED, EXPENDITURES PAID, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021**

	Original Budget	Final Budget	Actual	Variance
REVENUE COLLECTED				
Local Sources:				
Property Taxes and Payments in Lieu of Taxes	\$ 4,846,047	\$ 4,850,977	\$ 4,836,287	\$ (14,690)
Personal Property Replacement Taxes	148,529	192,555	228,203	35,648
Earnings on Investments	2,500	799	569	(230)
Total Revenue Collected	4,997,076	5,044,331	5,065,059	20,728
EXPENDITURES PAID				
Current:				
Instruction:				
Employer's Share of Retirement System, FICA and Medicare	2,208,268	2,163,658	2,168,840	(5,182)
Support Services:				
Employer's Share of Retirement System, FICA and Medicare	2,424,757	2,446,704	2,459,566	(12,862)
Community Services:				
Employer's Share of Retirement System, FICA and Medicare	64,580	69,327	68,079	1,248
Total Expenditures Paid	4,697,605	4,679,689	4,696,485	(16,796)
NET CHANGE IN FUND BALANCE	\$ 299,471	\$ 364,642	368,574	\$ 3,932
Fund Balance – Beginning of Year			1,644,045	
FUND BALANCE – END OF YEAR			\$ 2,012,619	

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
DEBT SERVICES FUND
SCHEDULE OF ASSETS AND LIABILITIES
ARISING FROM CASH TRANSACTIONS
JUNE 30, 2021**

ASSETS

Cash and Cash Equivalents	<u>\$ 18,569,040</u>
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LIABILITIES AND FUND BALANCE

LIABILITIES	\$ -
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FUND BALANCE

Restricted for Debt Service	<u>18,569,040</u>
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Total Liabilities and Fund Balance	<u>\$ 18,569,040</u>
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**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
DEBT SERVICES FUND
SCHEDULE OF REVENUE COLLECTED, EXPENDITURES PAID, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021**

	Original Budget	Final Budget	Actual	Variance
REVENUE COLLECTED				
Local Sources:				
Property Taxes and Payments in Lieu of Taxes	\$ 35,596,277	\$ 35,440,477	\$ 35,359,045	\$ (81,432)
Earnings on Investments	20,000	6,200	4,969	(1,231)
Total Revenue Collected	<u>35,616,277</u>	<u>35,446,677</u>	<u>35,364,014</u>	<u>(82,663)</u>
EXPENDITURES PAID				
Payments of Principal on Long-Term Debt	27,030,246	27,147,184	27,147,184	-
Interest on Long-Term Debt	3,680,376	3,680,993	3,370,855	310,138
Other – Other Objects	5,000	2,997	2,804	193
Total Expenditures Paid	<u>30,715,622</u>	<u>30,831,174</u>	<u>30,520,843</u>	<u>310,331</u>
NET CHANGE IN FUND BALANCE BEFORE OTHER FINANCING SOURCES	4,900,655	4,615,503	4,843,171	227,668
OTHER FINANCING SOURCES				
Proceeds from Bond Issuance	-	45,480	45,479	(1)
Transfers In	1,086,141	1,203,696	1,203,696	-
Total Other Financing Sources	<u>1,086,141</u>	<u>1,249,176</u>	<u>1,249,175</u>	<u>(1)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 5,986,796</u>	<u>\$ 5,864,679</u>	6,092,346	<u>\$ 227,667</u>
Fund Balance – Beginning of Year			<u>12,476,694</u>	
FUND BALANCE – END OF YEAR			<u>\$ 18,569,040</u>	

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
CAPITAL PROJECTS FUND
SCHEDULE OF ASSETS AND LIABILITIES
ARISING FROM CASH TRANSACTIONS
JUNE 30, 2021**

ASSETS

Cash and Cash Equivalents	\$ <u><u> -</u></u>
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LIABILITIES AND FUND DEFICIT

LIABILITIES

Interfund Payable	\$ 19,240
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FUND DEFICIT

Unassigned	<u> (19,240)</u>
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Total Liabilities and Fund Deficit	\$ <u><u> -</u></u>
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**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUE COLLECTED, EXPENDITURES PAID, AND
CHANGES IN FUND BALANCE (DEFICIT)– BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021**

	Original Budget	Final Budget	Actual	Variance
REVENUE COLLECTED				
State Sources:				
Other State Funds	\$ 145,000	\$ 145,000	\$ 125,438	\$ (19,562)
EXPENDITURES PAID				
Support Services:				
Facilities Acquisition and Construction Services:				
Purchased Services	-	20,939	20,939	-
Capital Outlay:				
Facilities Acquisition and Construction Services	245,000	347,741	347,741	-
Total Expenditures Paid	245,000	368,680	368,680	-
NET CHANGE IN FUND BALANCE BEFORE OTHER FINANCING SOURCES	(100,000)	(223,680)	(243,242)	(19,562)
OTHER FINANCING SOURCES				
Transfers In	100,000	224,000	224,002	2
NET CHANGE IN FUND BALANCE	\$ -	\$ 320	(19,240)	\$ (19,560)
Fund Balance – Beginning of Year			-	
FUND BALANCE (DEFICIT) – END OF YEAR			\$ (19,240)	

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
FIRE PREVENTION AND SAFETY FUND
SCHEDULE OF ASSETS AND LIABILITIES
ARISING FROM CASH TRANSACTIONS
JUNE 30, 2021**

ASSETS

Cash and Cash Equivalents	<u>\$ 4,753,232</u>
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LIABILITIES AND FUND BALANCE

LIABILITIES	\$ -
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FUND BALANCE	
Restricted for Fire Prevention and Safety	<u>4,753,232</u>

Total Liabilities and Fund Balance	<u>\$ 4,753,232</u>
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**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
FIRE PREVENTION AND SAFETY FUND
SCHEDULE OF REVENUE COLLECTED, EXPENDITURES PAID, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUE COLLECTED				
Local Sources:				
Property Taxes and Payments in Lieu of Taxes	\$ 1,229,675	\$ 1,230,861	\$ 1,231,264	\$ 403
Earnings on Investments	-	403	576	173
Total Revenue Collected	<u>1,229,675</u>	<u>1,231,264</u>	<u>1,231,840</u>	<u>576</u>
EXPENDITURES PAID				
Support Services:				
Facilities Acquisition and Construction Services:				
Purchased Services	432,205	357,363	453,254	(95,891)
Operation and Maintenance of Plant Services:				
Purchased Services	26,021	87,936	90,882	(2,946)
Supplies and Materials	3,116	40	-	40
	<u>461,342</u>	<u>445,339</u>	<u>544,136</u>	<u>(98,797)</u>
Capital Outlay:				
Operation and Maintenance of Plant Services	4,410,728	5,440,798	4,893,207	547,591
Total Expenditures Paid	<u>4,872,070</u>	<u>5,886,137</u>	<u>5,437,343</u>	<u>448,794</u>
NET CHANGE IN FUND BALANCE BEFORE OTHER FINANCING SOURCES (USES)	(3,642,395)	(4,654,873)	(4,205,503)	(449,370)
OTHER FINANCING SOURCES (USES)				
Proceeds from Bond Issuance	-	5,054,522	5,054,521	(1)
Bond Issuance Fees	-	(49,860)	(49,860)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>5,004,662</u>	<u>5,004,661</u>	<u>(1)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (3,642,395)</u>	<u>\$ 349,789</u>	799,158	<u>\$ 449,369</u>
Fund Balance – Beginning of Year			<u>3,954,074</u>	
FUND BALANCE – END OF YEAR			<u>\$ 4,753,232</u>	

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
 PROPRIETARY FUNDS – INTERNAL SERVICE FUNDS
 COMBINING SCHEDULE OF REVENUE COLLECTED,
 EXPENSES PAID, AND CHANGES IN NET POSITION
 YEAR ENDED JUNE 30, 2021**

	Self-Funded Insurance	Self-Funded Workers' Compensation Insurance	Total
OPERATING REVENUE RECEIVED			
District Contributions	\$ 11,830,139	\$ 398,729	\$ 12,228,868
Employee Contributions	3,205,518	-	3,205,518
Retiree Contributions	591,885	-	591,885
Cobra Contributions	35,641	-	35,641
Other Revenue	492	-	492
Total Operating Revenue Received	<u>15,663,675</u>	<u>398,729</u>	<u>16,062,404</u>
OPERATING EXPENSES DISBURSED			
Claims	13,844,302	394,374	14,238,676
HSA Contributions	86,764	-	86,764
Administrative Expenses	1,296,722	-	1,296,722
Total Operating Expenses Disbursed	<u>15,227,788</u>	<u>394,374</u>	<u>15,622,162</u>
OPERATING INCOME	435,887	4,355	440,242
NONOPERATING REVENUES RECEIVED			
Interest	1,140	-	1,140
CHANGE IN NET POSITION	437,027	4,355	441,382
Net Position – Beginning of Year	<u>2,547,467</u>	<u>37,646</u>	<u>2,585,113</u>
NET POSITION – END OF YEAR	<u>\$ 2,984,494</u>	<u>\$ 42,001</u>	<u>\$ 3,026,495</u>

Leggett	Teresa								
Meadows	Janice								
Newberry	Claire								
Schmidt	Andrew								
Tomera	Anna								
Walsh	Mary								

Employment	(R = Replacement; A = Additional; LR = Leave Replacement; RE=Reemployment)								
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	Last Name	First Name	Homebase	Assignment	Step	Lane	FTE	Effective	
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<u>Certified</u>									

<u>Educational Support Personnel</u>									170
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(R)	Bhise	Leena	Benjamin	Noon Hour Supervisor			1.0	10/4/2021
(R)	Drake Engel	Melissa	Brigham	Para - Spec Ed	Step 1		1.0	10/7/2021
(R)	Voruganti	Keerthana	Northpoint	Noon Hour Supervisor			1.0	10/1/2021
(R)	Choudhury	Heema	Pepper	Para - Spec Ed	Step 1		1.0	9/27/2021
(R)	Reynolds	Zachariah	Pepper	Para - Spec Ed	Step 1		1.0	10/4/2021
(R)	Saarinen	Hailey	Pepper	Para - Spec Ed	Step 1		1.0	9/27/2021
(R)	Cunningham	Rachel	Prairieland	Noon Hour Supervisor			1.0	9/27/2021
(R)	Polin	Kristine	Prairieland	Para - Spec Ed	Step 1		1.0	10/4/2021
(R)	Brack	Rici	EJHS	Para - Spec Ed	Step 1		1.0	10/7/2021
(R)	Kirk	Tara	EJHS	Custodian-Night	Step 0	Tier II	1.0	10/1/2021
(R)	Shawgo	Brenda	NCWHS	Safety Monitor			1.0	10/18/2021
(R)	Herne	Lisa	Field	Para - Spec Ed	Step 6		1.0	9/28/2021

Contract Revisions									
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		Homebase			Revision			Effective	
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<u>Certified</u>											
<u>Schedule B</u>											
Howe	Jessica		Carlock			Add - BTECH					8/16/2021
Klokkenga-Goss	Ronda		CJHS			Add - JHMA					8/16/2021
McBride	Anna, Non-UFEA		CJHS			Add - DANJH					8/16/2021
Brack	Rici, Non-UFEA		EJHS			Add - JHTR					7/1/2021
Cherry	Jill		EJHS			Add - CCC					8/16/2021
Sheehan	Sean, Non-UFEA		EJHS			Add - JHTR					8/16/2021
Golick	Chris, Non-UFEA		NCHS			Add - SHTN					8/16/2021
Goodwin	Michael		NCHS			Drop - AVFT					8/18/2021
Grisinger	Andy, Non-UFEA		NCHS			Add - SHLA					8/18/2021
Messina	Chris, Non-UFEA		NCHS			Add - AVFT					8/16/2021
Oloffson	Kayla, Non-UFEA		NCHS			Add - AVBB					8/18/2021
Rice	Keith		NCHS			Add - AVBB					8/16/2021
Akyuz	Ali		NCWHS			Add - SX1.I					8/18/2021
Schermann	April		NCWHS			Add - BTECH					8/16/2021
Weber	David		NCWHS			Add - BTECH					8/16/2021
Young	Erin		NCWHS			Add - SX1.I					9/27/2021

Educational Support Personnel

Leave Requests

			Homebase/Position	Leave Requested			Effective
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<u>Certified</u>							
Killian	Kacy		Field/LBS1			Parental Leave	12/7-12/17/2021

Educational Support Personnel

Scott	Elizabeth		PSE/Para - Spec Ed			Planned Extended Leave	10/12-5/25/2022
Mattocks	Tabitha		EJHS/EOP-10mo			Planned Extended Leave	10/15-5/25/2022

Kommuri	Lakshmi		KJHS/Para - Spec Ed		Planned Extended Leave		10/12-11/23/2021
Information Only							
Childers	Len		CJHS/Social Worker		From CJHS to NCWHS		10/18/2021
Young	Patick		EJHS/Custodia - Night		From Custodian - Night to Custodian - 10a-6p		9/27/2021

MCLEAN COUNTY UNIT DISTRICT NO. 5
Authorization for Payment of Bills and Payrolls
September 23, 2021 through October 13, 2021

SUMMARY OF BILLS & PAYROLLS BY FUND

Fund	¹ Prepaid Bills	² Bills To Be Paid	³ Payrolls	Total
07 Flexible Benefit Plan Trust Fund	26,038.06	0.00	0.00	26,038.06
08 Unit 5 Self-Funded Insurance	624,862.54	0.00	0.00	624,862.54
10 Educational	110,322.18	833,964.30	4,501,106.31	5,445,392.79
20 Operations & Maintenance	3,036.89	222,527.84	249,309.33	474,874.06
30 Debt Service	8,422.94	0.00	0.00	8,422.94
40 Transportation	0.00	80,844.07	9,617.80	90,461.87
50 Social Security	0.00	0.00	113,135.73	113,135.73
51 IMRF	0.00	0.00	93,549.00	93,549.00
60 Capital Projects	0.00	0.00	0.00	0.00
70 Working Cash	0.00	0.00	0.00	0.00
80 Tort Immunity	4.00	21,145.85	13,953.59	35,103.44
90 Life Safety	0.00	0.00	0.00	0.00
99 Student Activity Funds ⁴	127,356.67	0.00	0.00	127,356.67
Grand Total	\$900,043.28	\$1,158,482.06	\$4,980,671.76	\$7,039,197.10

¹ For funds 8 through 90, these bills were paid on and between 9/23/21 and 10/12/21. Please see the "Vendor Bill Listing - PREPAID" report for details.

² These bills have not been paid yet. Please see the "Vendor Bill Listing - TO BE PAID" report for details.

³ Please see the "Payroll Fund Totals" report for details.

⁴ These bills will always be listed as "prepaid" and include bills paid on the date of the last Board meeting. This is to ensure that all payments are captured for reporting purposes. For this report, these bills were paid on and between 9/22/21 and 10/12/21. Please see the Student Activity Funds section of the "Vendor Bill Listing - PREPAID" and the "Vendor Bill Listing - PREPAID - SA" report for details. The Student Activity Funds totals on these reports will equal the Student Activity Funds total on this summary.

ATTEST:

I do certify that the Board of Education has reviewed and authorized the payment of bills and payrolls in the amount of \$7,039,197.10.

 Amy Roser, President, Board of Education

 Date

 Barry Hitchins, Secretary, Board of Education

 Date

CUSD No. 5, McLean and Woodford Counties, Illinois

Payroll Fund Totals

Fiscal Year: 2021-2022

Pay Cycle:	Pay Period:	Start Date:	End Date:	Pay Date:
Certified - Semi	53	09/01/2021	09/15/2021	09/24/2021
Certified - Semi	60	09/16/2021	09/30/2021	09/30/2021
Certified - Semi	61	09/16/2021	09/30/2021	09/30/2021
Certified - Semi	62	09/01/2021	09/15/2021	09/30/2021
Classified - Semi	60	09/16/2021	09/30/2021	09/30/2021

FUND	GROSS	FICA	RETIREMENT	BENEFITS	TOTALS
Certified - Semi - Period Number: 60					
10	3,143,895.33	0.00	141,791.23	356,122.00	3,641,808.56
50	0.00	43,705.92	0.00	0.00	43,705.92
80	104.17	0.00	11.73	0.00	115.90
Period Total:	\$3,143,999.50	\$43,705.92	\$141,802.96	\$356,122.00	\$3,685,630.38

Classified - Semi - Period Number: 60					
10	672,856.94	0.00	0.00	167,115.00	839,971.94
20	246,835.83	0.00	0.00	2,473.50	249,309.33
40	7,980.30	0.00	0.00	1,637.50	9,617.80
50	0.00	68,271.01	0.00	0.00	68,271.01
51	0.00	0.00	93,549.00	0.00	93,549.00
80	12,366.69	0.00	0.00	1,471.00	13,837.69
Period Total:	\$940,039.76	\$68,271.01	\$93,549.00	\$172,697.00	\$1,274,556.77

Certified - Semi - Period Number: 61					
10	14,271.25	0.00	0.00	0.00	14,271.25
50	0.00	1,091.83	0.00	0.00	1,091.83
Period Total:	\$14,271.25	\$1,091.83	\$0.00	\$0.00	\$15,363.08

Certified - Semi - Period Number: 53					
10	2,572.25	0.00	90.73	327.50	2,990.48
50	0.00	37.31	0.00	0.00	37.31
Period Total:	\$2,572.25	\$37.31	\$90.73	\$327.50	\$3,027.79

Certified - Semi - Period Number: 62					
10	2,045.00	0.00	19.08	0.00	2,064.08
50	0.00	29.66	0.00	0.00	29.66
Period Total:	\$2,045.00	\$29.66	\$19.08	\$0.00	\$2,093.74

Grand Totals:	\$4,102,927.76	\$113,135.73	\$235,461.77	\$529,146.50	\$4,980,671.76
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End of Report

Expenditure Summary Report

From Date: 9/22/2021
To Date: 9/22/2021

Vendor	Invoice	PO No.	Check No.	Check Date	Amount
Avanti's Italian Restaurant -Bloomington	V860210	0	4910	9/22/2021	180.00
Avanti's Italian Restaurant -Bloomington Total					180.00
Bradley, Kai Tene	V251473	0	125564	9/22/2021	75.00
Bradley, Kai Tene Total					75.00
BSN Sports	913707126	0	45153	9/22/2021	98.24
BSN Sports Total					98.24
Candlewick Press, Inc.	Play rights-ZAP	0	45473	9/22/2021	400.00
Candlewick Press, Inc. Total					400.00
Cardiff, Angela R	concessions	0	45474	9/22/2021	27.96
Cardiff, Angela R Total					27.96
Cooper, Jori Elizabeth	V871196	0	125565	9/22/2021	100.00
Cooper, Jori Elizabeth Total					100.00
Cooper, Kathy	V168834	0	45154	9/22/2021	202.99
Cooper, Kathy Total					202.99
Dunne, Anna	HOCO decor	0	45475	9/22/2021	-
	HOCO Decor-Party	0	45475	9/22/2021	-
Dunne, Anna Total					-
Edwards, Sarah Lynn	V443966	0	4908	9/22/2021	44.95
Edwards, Sarah Lynn Total					44.95
Egan, Paula	V657327	0	23707	9/22/2021	15.98
Egan, Paula Total					15.98
Ewers, Joseph	V719806	0	125566	9/22/2021	85.00
Ewers, Joseph Total					85.00
Geraty, Brooke	Refund	0	45155	9/22/2021	100.00
Geraty, Brooke Total					100.00
Ghere, Debbie	V871196	0	125567	9/22/2021	100.00
Ghere, Debbie Total					100.00
Hagler, Julie	Reimbursement	0	45476	9/22/2021	30.00
Hagler, Julie Total					30.00
Hebert, Brian	V719806	0	125568	9/22/2021	85.00
Hebert, Brian Total					85.00
Hoder, Matthew	Boys golf supplies	0	45156	9/22/2021	514.64
Hoder, Matthew Total					514.64
Huey, Douglas K	V151684	0	125569	9/22/2021	100.00
Huey, Douglas K Total					100.00
Kelly, Todd	V251473	0	125570	9/22/2021	75.00
Kelly, Todd Total					75.00
Kiribamune, Anushi	HOCO Decorations	0	45477	9/22/2021	27.92
Kiribamune, Anushi Total					27.92
Klokkenga, Jason	Misc supplies	0	45157	9/22/2021	77.78

Expenditure Summary Report

From Date: 9/22/2021
To Date: 9/22/2021

Vendor	Invoice	PO No.	Check No.	Check Date	Amount	
Klokkenga, Jason Total					77.78	
Knapp, Brandon B	V482021	0	23708	9/22/2021	54.99	
Knapp, Brandon B Total					54.99	
La Gondola Spaghetti House	V825695	0	23709	9/22/2021	145.60	
La Gondola Spaghetti House Total					145.60	
Limelite Graphics		4178	0	45158	9/22/2021	66.00
Limelite Graphics Total					66.00	
Macomb Country Club	meals 8/21/21	0	45478	9/22/2021	42.00	
Macomb Country Club Total					42.00	
Mallard, Charles	V719806	0	125571	9/22/2021	85.00	
Mallard, Charles Total					85.00	
McLean Co Unit Dist No 5	V996563	0	4909	9/22/2021	178.60	
McLean Co Unit Dist No 5 Total					178.60	
Miglin, Katherine Marie	V52944	0	5895	9/22/2021	119.96	
Miglin, Katherine Marie Total					119.96	
Nichols, Lisa L'Hote	StuCo HoCo supplies	0	45159	9/22/2021	69.59	
Nichols, Lisa L'Hote Total					69.59	
Novy, Kim	HOCO decor	0	45479	9/22/2021	4.20	
Novy, Kim Total					4.20	
Pick A Time	Pork chops 9/24/21	0	45480	9/22/2021	-	
Pick A Time Total					-	
Pickett, Martin R	Pork chops 9/24/21	0	45481	9/22/2021	1,000.00	
Pickett, Martin R Total					1,000.00	
Quill Corporation	Invoices from NCWHS	0	45160	9/22/2021	343.74	
Quill Corporation Total					343.74	
Read To Them	2 invoices	0	45482	9/22/2021	-	
Read To Them Total					-	
Read's Sporting Goods	2 invoices	0	45483	9/22/2021	784.00	
	V171428	0	5896	9/22/2021	32.00	
Read's Sporting Goods Total					816.00	
Rice, Susan R	Reimbursement	0	45161	9/22/2021	150.00	
Rice, Susan R Total					150.00	
Ruskin, Emily	V67333	0	125572	9/22/2021	75.00	
Ruskin, Emily Total					75.00	
Rutter, Douglas	V151684	0	125573	9/22/2021	100.00	
Rutter, Douglas Total					100.00	
Select Screen Prints		58029	0	45484	9/22/2021	459.00
Select Screen Prints Total					459.00	
Smith, Joshua E.	V151684	0	125574	9/22/2021	65.00	
Smith, Joshua E. Total					65.00	

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Vendor	Invoice	PO No.	Check No.	Check Date	Amount
Smothers, Michael	V719806	0	125575	9/22/2021	-
Smothers, Michael Total					-
Strubhar, Jeremy	V591669	0	23710	9/22/2021	67.74
Strubhar, Jeremy Total					67.74
Strupp, Claire	Hallway Decor	0	45485	9/22/2021	33.39
Strupp, Claire Total					33.39
Trills & Thrills Music Festiva	V687343	0	5897	9/22/2021	200.00
Trills & Thrills Music Festiva Total					200.00
Unit 5 Decker Industries	V53840	0	23711	9/22/2021	42.00
Unit 5 Decker Industries Total					42.00
Unit 5 Music Parents	concessions	0	45162	9/22/2021	191.70
Unit 5 Music Parents Total					191.70
Varsity Spirit Fashions	41800356	0	45163	9/22/2021	141.35
Varsity Spirit Fashions Total					141.35
Ward, Kirk	V719806	0	125576	9/22/2021	85.00
Ward, Kirk Total					85.00
Weakly, Shelly	XS team leggings	0	45164	9/22/2021	188.93
Weakly, Shelly Total					188.93
Weber, David Jonathan	STEM & facilities	0	45165	9/22/2021	196.67
Weber, David Jonathan Total					196.67
Wiist, Deanna M	FMP, SS Club	0	45166	9/22/2021	165.57
Wiist, Deanna M Total					165.57
X-Treme Light And Sound	673872	0	45167	9/22/2021	250.00
X-Treme Light And Sound Total					250.00
Zimmerman, Claire Christine	Reimbursement (9-21)	0	45168	9/22/2021	127.92
Zimmerman, Claire Christine Total					127.92
Grand Total					7,805.41

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Fund	Amount
99	7,805.41
Grand Total	7,805.41

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8 To 18 Media		3095	0	45206	10/4/2021	266.00
8 To 18 Media Total						266.00
Aguilar, Michael	V614040		0	125599	10/4/2021	60.00
	V846373		0	19473	9/27/2021	60.00
	V398499		0	19465	9/23/2021	60.00
Aguilar, Michael Total						180.00
Akman, Olcay	V13498		0	125600	10/4/2021	100.00
Akman, Olcay Total						100.00
Allensworth, Jermaine	V169957		0	5906	10/4/2021	80.00
	V370144		0	21213	9/27/2021	80.00
Allensworth, Jermaine Total						160.00
Amazon Capital Services	V986217	2201277	5118	5118	10/7/2021	147.09
	V533040	2201307	5118	5118	10/7/2021	151.36
	V856925	992200002	5118	5118	10/7/2021	94.10
Amazon Capital Services Total						392.55
Ambrose, Valerie L	V654018		0	14235	10/1/2021	30.99
	V433773		0	14227	9/29/2021	400.00
Ambrose, Valerie L Total						430.99
Arens, Timothy	V635311		0	19471	9/23/2021	65.00
Arens, Timothy Total						65.00
Aubin, Chad Stephen	Reimb 10-1-21		0	45207	10/4/2021	171.99
	Timer replacement		0	45207	10/4/2021	414.07
Aubin, Chad Stephen Total						586.06
Augspurger, J Ne Lynn	JV meet		0	45190	9/30/2021	100.00
Augspurger, J Ne Lynn Total						100.00
Avanti's Italian Restaurant - Normal	V734629		0	19548	10/8/2021	22.95
	V338168		0	14242	10/7/2021	159.30
Avanti's Italian Restaurant - Normal Total						182.25
Avanti's Italian Restaurant -Bloomington	5767, 5109		0	21232	10/7/2021	333.30
	V497905		0	5913	10/7/2021	919.90
	5768 Aslinger		0	45513	10/7/2021	357.64
	Inv 5363-Pendllton		0	45513	10/7/2021	262.66
Avanti's Italian Restaurant -Bloomington Total						1,873.50
B & B Awards & Recognition	20047541, 20047542		0	21233	10/7/2021	1,211.94
	20047691		0	45191	9/30/2021	67.50
B & B Awards & Recognition Total						1,279.44
Baby Fold	V496410		0	2583	10/4/2021	100.91
	V489910		0	2703	9/29/2021	127.50
Baby Fold Total						228.41
Bane, Parker J	Stamp		0	45169	9/27/2021	167.98
Bane, Parker J Total						167.98
Basting, Grant	V418708		0	14236	10/1/2021	50.00
	V366568		0	21214	9/27/2021	50.00
Basting, Grant Total						100.00

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Bauer Crops & Cattle	917675	0	45486	9/24/2021	92.50
Bauer Crops & Cattle Total					92.50
Beal, Jeffrey David	Hoco tickets	0	45192	9/30/2021	53.99
Beal, Jeffrey David Total					53.99
Bierbaum, John	AP Gov & bobblehead	0	45170	9/27/2021	69.69
Bierbaum, John Total					69.69
Bishop, John	V761399	0	125620	10/12/2021	60.00
	Swim Official 10/7/2	0	45514	10/7/2021	75.00
	V523341	0	125579	9/28/2021	60.00
Bishop, John Total					195.00
Bloomington Meats	9/24/21 chops	0	45495	9/30/2021	405.00
Bloomington Meats Total					405.00
Blue Cross Blue Shield Of Illinois	3.83162E+11	0	0	10/5/2021	236,747.71
	7.60676E+11	0	0	10/5/2021	95,817.39
	3.83161E+11	0	0	9/28/2021	280,448.14
Blue Cross Blue Shield Of Illinois Total					613,013.24
Blue Springs, Inc.	41756 9.3.21	0	21219	10/1/2021	300.00
	41935	0	21219	10/1/2021	1,815.00
Blue Springs, Inc. Total					2,115.00
Boehm, Kimberley Ruth	V681602	0	23733	10/6/2021	29.26
Boehm, Kimberley Ruth Total					29.26
Bollmann, David J	V899349	0	19546	10/8/2021	85.00
	V214040	0	19495	10/7/2021	-
	V967968	0	19512	10/7/2021	-
Bollmann, David J Total					85.00
Bond, Zachary R.	V735439	0	125607	10/7/2021	50.00
Bond, Zachary R. Total					50.00
Bradley, Kai Tene	V917482	0	125615	10/8/2021	75.00
Bradley, Kai Tene Total					75.00
Brock, Tim	V351952	0	14237	10/1/2021	80.00
	V92418	0	23718	9/28/2021	80.00
Brock, Tim Total					160.00
Brooks, Mark D.	V867331	0	125608	10/7/2021	85.00
Brooks, Mark D. Total					85.00
Brown, Debbie	V790750	0	21220	10/1/2021	323.90
Brown, Debbie Total					323.90
Brown, Terrence	V370144	0	21215	9/27/2021	80.00
	V701290	0	23715	9/27/2021	80.00
Brown, Terrence Total					160.00
Bruce, Amanda Christine	V824888	0	21221	10/1/2021	32.84
Bruce, Amanda Christine Total					32.84
BSN Sports	913660512	0	21234	10/7/2021	288.17
	913878682	0	45496	9/30/2021	293.18

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BSN Sports	NCWHS (9-27)	0	45171	9/27/2021	393.33
BSN Sports Total					974.68
Cardiff, Angela R	conc/supplies	0	45515	10/7/2021	156.94
Cardiff, Angela R Total					156.94
Carl's Pro Band Instrument Repair	V910028	0	23734	10/6/2021	49.42
Carl's Pro Band Instrument Repair Total					49.42
Carter, Matthew A	V72231	0	2580	10/4/2021	15.72
Carter, Matthew A Total					15.72
Carter, Nyauma	Clinic Registration	0	45516	10/7/2021	145.00
Carter, Nyauma Total					145.00
Casey's Garden Center	Hoco flowers	0	45208	10/4/2021	200.00
	435544	0	21222	10/1/2021	64.00
Casey's Garden Center Total					264.00
Centennial High School	V393703	0	125594	9/28/2021	200.00
	V680353	0	125596	10/1/2021	150.00
	V442560	0	19484	9/27/2021	200.00
Centennial High School Total					550.00
Central Catholic High School	V962266	0	19466	9/23/2021	150.00
Central Catholic High School Total					150.00
Central Junior High School	V580011	0	21235	10/7/2021	150.00
Central Junior High School Total					150.00
Champaign Central High School	V276180	0	125578	9/27/2021	150.00
Champaign Central High School Total					150.00
Chapman, Trevor Michael	Core team mtg	0	45517	10/7/2021	17.49
Chapman, Trevor Michael Total					17.49
Chiddix Junior High School	V973949	0	21223	10/1/2021	60.00
	V672248	0	14228	9/29/2021	120.00
	V639583	0	5898	9/24/2021	120.00
Chiddix Junior High School Total					300.00
City of Rock Island	V953563	0	19547	10/8/2021	146.00
	V829802	0	19513	10/7/2021	-
City of Rock Island Total					146.00
Clayton Holdings LLC, Commerical Loans	V35366	0	0	10/5/2021	8,422.94
Clayton Holdings LLC, Commerical Loans Total					8,422.94
Cole, Jeffery D	V864702	0	19534	10/8/2021	85.00
	V358776	0	19514	10/7/2021	-
	V502254	0	19494	10/6/2021	-
Cole, Jeffery D Total					85.00
Collins, Lanah	dog treats	0	45518	10/7/2021	200.00
Collins, Lanah Total					200.00
Collins, Veronica	V551050	0	2805	10/7/2021	25.00
Collins, Veronica Total					25.00

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Conley, Rebecca Renae	Food For Institute	0	45487	9/24/2021	154.05
Conley, Rebecca Renae Total					154.05
Cosgrove Distributors	139120A	0	45497	9/30/2021	76.97
Cosgrove Distributors Total					76.97
Cox, Randy	V181487	0	19515	10/7/2021	-
	V778087	0	19496	10/7/2021	-
	V428691	0	19530	10/7/2021	60.00
	V958248	0	19491	10/4/2021	60.00
	V967540	0	19487	9/30/2021	60.00
Cox, Randy Total					180.00
Coyle, Cynthia Marie	V563408	0	21236	10/7/2021	103.34
Coyle, Cynthia Marie Total					103.34
Crouch, Scott J.	V649637	0	5902	9/28/2021	80.00
Crouch, Scott J. Total					80.00
Culligan Water Conditioning	V643091	0	2806	10/7/2021	40.50
		69904	6100	9/30/2021	62.10
Culligan Water Conditioning Total					102.60
Cunningham, Rick	V150997	0	125621	10/12/2021	85.00
Cunningham, Rick Total					85.00
Cunningham's Candies, Inc		38360	45498	9/30/2021	226.80
Cunningham's Candies, Inc Total					226.80
Cushingberry, Warren	V150997	0	125622	10/12/2021	85.00
Cushingberry, Warren Total					85.00
Custom Ink	#51595121	0	45189	9/27/2021	-
Custom Ink Total					-
Davis, Demone	V294824	0	19549	10/8/2021	20.00
	V258219	0	19497	10/7/2021	-
	V764458	0	19516	10/7/2021	-
	V830680	0	19531	10/7/2021	60.00
	V790262	0	5903	9/28/2021	80.00
Davis, Demone Total					160.00
Davis, Miranda	V188976	0	5899	9/24/2021	214.38
Davis, Miranda Total					214.38
Deerfield High School	V747265	0	19535	10/8/2021	225.00
	V125549	0	19506	10/7/2021	-
	V865959	0	19517	10/7/2021	-
Deerfield High School Total					225.00
Dejaynes, Cynthia Marie		792	45488	9/24/2021	-
Dejaynes, Cynthia Marie Total					-
DeKalb High School	Fall Programming	0	45499	9/30/2021	618.75
DeKalb High School Total					618.75
Denny's Doughnuts & Bakery	V75156	0	4918	9/30/2021	59.50
	V477993	0	23712	9/24/2021	69.00
		907198	45489	9/24/2021	73.00

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Vendor	Invoice	PO No.	Check No.	Check Date	Amount
Denny's Doughnuts & Bakery Total					201.50
Dillon, Lynn Marie	V965525	0	3966	9/24/2021	6.38
Dillon, Lynn Marie Total					6.38
DiVita, Margherita	Fashion Shirts	0	45519	10/7/2021	34.70
DiVita, Margherita Total					34.70
Dobson, Erin	V674964	0	14243	10/7/2021	40.00
Dobson, Erin Total					40.00
Douglass, Drexel	FFA items	0	45520	10/7/2021	1,150.00
Douglass, Drexel Total					1,150.00
Drengwitz, Jason	food-player & coach	0	45521	10/7/2021	221.73
	Food for Coaches	0	45500	9/30/2021	152.77
Drengwitz, Jason Total					374.50
Dunne, Anna	Hoco Decor-2021	0	45522	10/7/2021	44.11
Dunne, Anna Total					44.11
Duran, Eduard	V735439	0	125609	10/7/2021	65.00
	V335074	0	19467	9/23/2021	100.00
Duran, Eduard Total					165.00
Egan, Paula	V890635	0	23729	10/4/2021	121.84
	V525385	0	23716	9/27/2021	-
Egan, Paula Total					121.84
Ehlers, Daniel	V733263	0	125580	9/28/2021	100.00
Ehlers, Daniel Total					100.00
Fairfield, James	V367714	0	23737	10/7/2021	80.00
	V656560	0	5907	10/4/2021	80.00
Fairfield, James Total					160.00
Fastsigns	458-30485	0	45501	9/30/2021	628.52
	458-30412	0	45181	9/27/2021	350.00
Fastsigns Total					978.52
Findlay, Kathy	V71379	0	19474	9/27/2021	100.00
Findlay, Kathy Total					100.00
Fish, Jill E	V339500	0	2807	10/7/2021	32.50
Fish, Jill E Total					32.50
Fisher, Rocio	Coffee house cash	0	45523	10/7/2021	50.00
Fisher, Rocio Total					50.00
Five Star Water	V214698	0	7114	10/8/2021	68.30
	Acct 123414	0	21237	10/7/2021	74.60
	V388973	0	2581	10/4/2021	35.70
	V412716	0	6264	9/30/2021	17.35
Five Star Water Total					195.95
Fox Anvick, Caroline	Reimb 3 items	0	45524	10/7/2021	312.14
Fox Anvick, Caroline Total					312.14
Freeman, Matthew Gregory	V91564	0	21243	10/12/2021	80.00

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Vendor	Invoice	PO No.	Check No.	Check Date	Amount
Freeman, Matthew Gregory	V211559	0	23730	10/4/2021	80.00
	V933468	0	5908	10/4/2021	80.00
	V258429	0	21216	9/27/2021	80.00
	V129051	0	5904	9/28/2021	80.00
Freeman, Matthew Gregory Total					400.00
Friends Of Ironmen Football	Fall 2021 concession	0	45502	9/30/2021	1,755.85
Friends Of Ironmen Football Total					1,755.85
Fs Custom Turf	V581691	0	5900	9/24/2021	105.00
Fs Custom Turf Total					105.00
Fujimoto, Leann	V887020	0	23735	10/6/2021	3.29
Fujimoto, Leann Total					3.29
Further	V811916	0	0	10/6/2021	4,093.73
	39979897	0	0	10/7/2021	12,309.13
	39972355	0	0	9/30/2021	5,410.75
	39964539	0	0	9/23/2021	8,318.18
Further Total					30,131.79
Gaddis, Maegan	V375116	0	14229	9/29/2021	85.00
Gaddis, Maegan Total					85.00
Galliard, Lisa Goeken	V325724	0	23719	9/28/2021	16.40
Galliard, Lisa Goeken Total					16.40
Geiselman, Kailey A	Set design supplies	0	45182	9/27/2021	59.16
Geiselman, Kailey A Total					59.16
Ghere, Debbie	V718212	0	125623	10/12/2021	100.00
Ghere, Debbie Total					100.00
Giermann, Jennifer	Staff Cards/treats	0	45503	9/30/2021	17.99
	IACAC Memberships	0	45490	9/24/2021	80.00
Giermann, Jennifer Total					97.99
Gill Street Sports Bar	V681754	0	14244	10/7/2021	500.32
Gill Street Sports Bar Total					500.32
Glenbard East High School	V608181	0	125597	10/1/2021	350.00
Glenbard East High School Total					350.00
Goben, Denise L	V290111	0	23724	9/30/2021	21.98
	V453136	0	23724	9/30/2021	1,018.00
	V810665	0	23713	9/24/2021	25.96
Goben, Denise L Total					1,065.94
Green, Brian C.	V840316	0	125581	9/28/2021	60.00
Green, Brian C. Total					60.00
Greenberger, Bart	V867331	0	125610	10/7/2021	85.00
Greenberger, Bart Total					85.00
Gruenloh, Amber C.	V16597	0	19552	10/12/2021	100.00
Gruenloh, Amber C. Total					100.00
Hafermann, Eduard	Coaching trip	0	45212	10/5/2021	375.64
Hafermann, Eduard Total					375.64

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Hall, Monique L	V336524	0	2472	9/24/2021	79.03
Hall, Monique L Total					79.03
Hansen, Michael Elvyn Zahradnik	V13498	0	125601	10/4/2021	100.00
Hansen, Michael Elvyn Zahradnik Total					100.00
Hanshew, Kenny D	V858928	0	19536	10/8/2021	85.00
	V520946	0	19518	10/7/2021	-
	V54359	0	19498	10/7/2021	-
Hanshew, Kenny D Total					85.00
Harris, Elizabeth Rae	National Conv Expens	0	45504	9/30/2021	1,277.84
	National Convention	0	45504	9/30/2021	768.40
	Officer retreats	0	45504	9/30/2021	988.76
Harris, Elizabeth Rae Total					3,035.00
Hasty Awards	9211296	0	45193	9/30/2021	105.16
Hasty Awards Total					105.16
Haws, Jonathan M	V931246	0	21238	10/7/2021	144.43
Haws, Jonathan M Total					144.43
Hayes, Spiro	V150997	0	125624	10/12/2021	85.00
Hayes, Spiro Total					85.00
Hazewinkel, Lisa M	V291164	0	7113	10/5/2021	38.72
Hazewinkel, Lisa M Total					38.72
Henry, Stacey A	V648540	0	23717	9/27/2021	80.00
Henry, Stacey A Total					80.00
Herbst, Amberly L	V723481	0	21224	10/1/2021	232.36
Herbst, Amberly L Total					232.36
Hertzner, Daniel C	Club event	0	45525	10/7/2021	21.96
Hertzner, Daniel C Total					21.96
Hoder, Matthew	Food	0	45194	9/30/2021	145.34
Hoder, Matthew Total					145.34
Hodge Products, Inc.	0473761-IN	0	21225	10/1/2021	2,624.00
Hodge Products, Inc. Total					2,624.00
Holland, Anita	V834772	0	14238	10/1/2021	25.00
	V834255	0	14230	9/29/2021	30.00
Holland, Anita Total					55.00
Hren, John	V150997	0	125625	10/12/2021	-
Hren, John Total					-
Huff, Chad R.	V677346	0	19475	9/27/2021	-
Huff, Chad R. Total					-
Huff, Travis J.	V614040	0	125602	10/4/2021	60.00
Huff, Travis J. Total					60.00
IAVAT	Dues	0	45491	9/24/2021	453.00
IAVAT Total					453.00

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Ictm Mathematics Contest	Math Contest	0	45505	9/30/2021	250.00
Ictm Mathematics Contest Total					250.00
Iesa Illinois Elementary School Asn	V284725	0	23728	10/4/2021	18,349.00
Iesa Illinois Elementary School Asn Total					18,349.00
IHSA	V835382	0	19537	10/8/2021	2,000.00
	V589135	0	19519	10/7/2021	-
	V938758	0	19499	10/7/2021	-
IHSA Total					2,000.00
Illinois Music Education Association	V446036	0	21239	10/7/2021	96.00
Illinois Music Education Association Total					96.00
Illinois Portable Toilets	V266202	0	19538	10/8/2021	185.00
	V869001	0	19500	10/7/2021	-
	V910287	0	19520	10/7/2021	-
Illinois Portable Toilets Total					185.00
Ilmea	V298412	0	23738	10/7/2021	64.00
	V422046	0	21226	10/1/2021	80.00
Ilmea Total					144.00
Intercity Program Fund	Intercity VB	0	45195	9/30/2021	782.38
	VB - Intercity	0	45196	9/30/2021	599.00
Intercity Program Fund Total					1,381.38
Ison, Andrew	V908197	0	19539	10/8/2021	85.00
	V20784	0	19501	10/7/2021	-
	V298289	0	19521	10/7/2021	-
Ison, Andrew Total					85.00
It's Race Time, Inc.	1510	0	14245	10/7/2021	1,460.00
It's Race Time, Inc. Total					1,460.00
J.W. Pepper & Son, Inc.	11E46061	0	21227	10/1/2021	10.00
J.W. Pepper & Son, Inc. Total					10.00
Janvrin, Kimberly R	V841682	0	45217	10/6/2021	1,055.02
Janvrin, Kimberly R Total					1,055.02
Jerome, Ruth H	V320156	0	5914	10/7/2021	330.00
	V907013	0	5909	10/4/2021	65.99
Jerome, Ruth H Total					395.99
Johnson, Barry	V23998	0	23720	9/28/2021	-
Johnson, Barry Total					-
Johnson, David	Soda & H2O for staff	0	45183	9/27/2021	150.48
Johnson, David Total					150.48
Jones, Michael G.	V867331	0	125611	10/7/2021	85.00
Jones, Michael G. Total					85.00
Jones, Ronnie James	V916820	0	23736	10/6/2021	80.00
Jones, Ronnie James Total					80.00
Jontry, Mark	V704383	0	19540	10/8/2021	85.00

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Jontry, Mark	V1906	0	19502	10/7/2021	-	
	V742130	0	19522	10/7/2021	-	
	V614040	0	125603	10/4/2021	60.00	
Jontry, Mark Total					145.00	
JOSTEN'S		1258664	0	6265	9/30/2021	1,609.70
	V541267		0	23721	9/28/2021	920.93
JOSTEN'S Total					2,530.63	
Jostens Inc.		1272057	0	21240	10/7/2021	5,287.65
	V436187		0	45526	10/7/2021	12,471.19
Jostens Inc. Total					17,758.84	
Keller, Jeff	V840316		0	125582	9/28/2021	60.00
Keller, Jeff Total					60.00	
Kelley Lett, Dawn Marie	V120682		0	5910	10/4/2021	87.38
Kelley Lett, Dawn Marie Total					87.38	
Kelly, Jennifer	Reimburse		0	45527	10/7/2021	23.15
	Water for Dance		0	45506	9/30/2021	212.14
Kelly, Jennifer Total					235.29	
Kelly, Todd	V917482		0	125616	10/8/2021	75.00
Kelly, Todd Total					75.00	
Kinsey, Rebecca Lynn	V799099		0	2704	10/6/2021	127.50
Kinsey, Rebecca Lynn Total					127.50	
Kobel, Shawn	V430400		0	21241	10/7/2021	80.36
Kobel, Shawn Total					80.36	
Kohlhase, Sandra G	V935175		0	23714	9/24/2021	59.90
Kohlhase, Sandra G Total					59.90	
Konopasek, Christine Marie	Sr. gifts, ribbons		0	45528	10/7/2021	296.88
	Belleville Hotel		0	45528	10/7/2021	1,028.97
Konopasek, Christine Marie Total					1,325.85	
Latzke, Jennifer	V999947		0	23722	9/28/2021	916.00
Latzke, Jennifer Total					916.00	
Lehr, David	XC meal		0	45197	9/30/2021	176.75
Lehr, David Total					176.75	
Leszczynski, James M	V29583		0	19493	10/4/2021	60.00
Leszczynski, James M Total					60.00	
Lincoln Community High School	V83544		0	19507	10/7/2021	(150.00)
	V303032		0	125583	9/28/2021	150.00
Lincoln Community High School Total					-	
Lincoln Community High School 1	V83544		0	19507	10/7/2021	150.00
Lincoln Community High School 1 Total					150.00	
Lockport Township High School	V956173		0	125584	9/28/2021	240.00
Lockport Township High School Total					240.00	
Lucht, Brad D	Coach clothing		0	45184	9/27/2021	219.00

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Lucht, Brad D Total					219.00
Ludwig, Dennis	Swim Official 10/7/2	0	45529	10/7/2021	75.00
Ludwig, Dennis Total					75.00
Luginbuhl, Benjamin	Sound Equip	0	45507	9/30/2021	1,352.99
	Choir Shirts-student	0	45492	9/24/2021	101.00
	Tux Pants	0	45492	9/24/2021	58.00
Luginbuhl, Benjamin Total					1,511.99
Lyons Township High School	V843026	0	19541	10/8/2021	100.00
	V116221	0	19523	10/7/2021	-
	V414835	0	19508	10/7/2021	-
	V160305	0	125598	10/1/2021	100.00
Lyons Township High School Total					200.00
Maffett, Kevin	V840316	0	125585	9/28/2021	60.00
	V721859	0	19476	9/27/2021	-
Maffett, Kevin Total					60.00
Magro, Dean	V150997	0	125626	10/12/2021	85.00
Magro, Dean Total					85.00
Mann, Marcus Chamar	V384764	0	23725	9/30/2021	80.00
Mann, Marcus Chamar Total					80.00
Martin, Kimberly A	V718212	0	125627	10/12/2021	100.00
	V244279	0	19477	9/27/2021	100.00
	V748592	0	19461	9/23/2021	100.00
Martin, Kimberly A Total					300.00
Maurer, Nicole L	Popcorn Bags	0	45530	10/7/2021	120.12
	Poster Board	0	45530	10/7/2021	41.04
	Tickets for games	0	45530	10/7/2021	51.92
	White Board	0	45530	10/7/2021	80.98
Maurer, Nicole L Total					294.06
McLean Co Unit Dist No 5	V931940	0	6266	9/30/2021	234.99
	V78899	0	6101	9/30/2021	116.17
	V965450	0	3762	9/23/2021	1,316.77
	V780064	0	1563	10/12/2021	214.91
	V40279	0	4996	9/28/2021	334.67
McLean Co Unit Dist No 5 Total					2,217.51
McLean Co Unit Dist No 5 - Food Service	NC002	0	45531	10/7/2021	9.75
McLean Co Unit Dist No 5 - Food Service Total					9.75
Meisner, Ken	V258429	0	21217	9/27/2021	80.00
Meisner, Ken Total					80.00
Meller, Craig A.	V846184	0	125617	10/8/2021	175.00
Meller, Craig A. Total					175.00
Meltdown Creative Works LLC	V486766	0	2584	10/12/2021	4,316.20
Meltdown Creative Works LLC Total					4,316.20
Menards Lumber	58005	0	45508	9/30/2021	67.38
Menards Lumber Total					67.38

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Metamora High School	V936830	0	125586	9/28/2021	150.00
Metamora High School Total					150.00
Metsker, Catherine Jane	V86084	0	14239	10/1/2021	50.00
	Official 9-30	0	45198	9/30/2021	75.00
	V366568	0	21218	9/27/2021	50.00
Metsker, Catherine Jane Total					175.00
Miglin, Katherine Marie	V707012	0	5915	10/12/2021	133.84
Miglin, Katherine Marie Total					133.84
Minerva Promotions	S90542	0	21244	10/12/2021	524.00
	V766001	0	2582	10/4/2021	647.00
	192501	0	21228	10/1/2021	283.00
	I92491	0	45509	9/30/2021	238.00
	I92539	0	14231	9/29/2021	380.00
	V397010	0	2473	9/24/2021	816.00
Minerva Promotions Total					2,888.00
Morneau Shepell Limited	1484501	0	0	10/5/2021	7,755.57
Morneau Shepell Limited Total					7,755.57
Moss, Kevin	V761399	0	125628	10/12/2021	60.00
	V523341	0	125587	9/28/2021	60.00
Moss, Kevin Total					120.00
Mr. Softee Ice Cream	V222652	0	5901	9/24/2021	50.00
Mr. Softee Ice Cream Total					50.00
Neal, Robert G.	Tournament worker	0	45213	10/5/2021	100.00
Neal, Robert G. Total					100.00
Nichols, Lisa L'Hote	Reimbursement (10-5)	0	45214	10/5/2021	236.09
	StuCo t-shirts	0	45185	9/27/2021	198.90
Nichols, Lisa L'Hote Total					434.99
Nisen, Michael A.	Tournament worker	0	45215	10/5/2021	100.00
Nisen, Michael A. Total					100.00
Nordquist, William	V840316	0	125588	9/28/2021	60.00
	V296836	0	19462	9/23/2021	60.00
Nordquist, William Total					120.00
Normal Community High School	V888640	0	19468	9/23/2021	140.00
Normal Community High School Total					140.00
Norton, Jeff	Official 9-30	0	45199	9/30/2021	75.00
Norton, Jeff Total					75.00
Olsen, Joshua	V102212	0	19542	10/8/2021	85.00
	V314371	0	19524	10/7/2021	-
	V868218	0	19503	10/7/2021	-
Olsen, Joshua Total					85.00
Ostling, Corey Matthew	V351220	0	14232	9/29/2021	331.33
Ostling, Corey Matthew Total					331.33
Penland, Scott M.	V940877	0	19478	9/27/2021	50.00
Penland, Scott M. Total					50.00

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Peoria High School	V149164	0	125589	9/28/2021	250.00
Peoria High School Total					250.00
Peoria Notre Dame High School	V12554	0	125618	10/8/2021	250.00
Peoria Notre Dame High School Total					250.00
Peoria Richwoods H.S.	V81035	0	19543	10/8/2021	60.00
	V666784	0	19525	10/7/2021	-
	V695365	0	19509	10/7/2021	-
Peoria Richwoods H.S. Total					60.00
Peters, Scott D	V915630	0	3967	9/24/2021	100.00
Peters, Scott D Total					100.00
Pleasant Plains High School	V249457	0	19544	10/8/2021	150.00
	V461317	0	19526	10/7/2021	-
	V465678	0	19510	10/7/2021	-
	V8554	0	125590	9/28/2021	150.00
Pleasant Plains High School Total					300.00
Promise Council, Inc.	V603847	0	7112	9/27/2021	432.70
Promise Council, Inc. Total					432.70
Pugh, Clifford	V926069	0	14246	10/7/2021	80.00
	V724176	0	23723	9/28/2021	80.00
	V165865	0	14233	9/29/2021	80.00
Pugh, Clifford Total					240.00
Puritan Springs	V663154	0	4912	9/30/2021	-
	1274737- 9-27	0	45186	9/27/2021	333.55
Puritan Springs Total					333.55
Quill Corporation	15412514	0	45209	10/4/2021	285.91
Quill Corporation Total					285.91
Raglan, Melissa N	V550625	0	2474	10/12/2021	13.18
Raglan, Melissa N Total					13.18
Reed, Gregory L.	V160691	0	14247	10/7/2021	80.00
	V29711	0	14240	10/1/2021	80.00
	V571844	0	14234	9/29/2021	80.00
	V483455	0	5905	9/28/2021	80.00
Reed, Gregory L. Total					320.00
Reinhart, Becky	Reimbursement	0	45187	9/27/2021	89.22
Reinhart, Becky Total					89.22
RevTrak	V496776	0	0	10/7/2021	8,565.20
RevTrak Total					8,565.20
Richwoods High School	V354666	0	125591	9/28/2021	60.00
Richwoods High School Total					60.00
Rock Island High School	V501629	0	125595	9/30/2021	146.00
Rock Island High School Total					146.00
Rodriguez, Amelia	Reimb FFA	0	45532	10/7/2021	875.00
Rodriguez, Amelia Total					875.00

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Rogers Athletic Company	284535	0	45200	9/30/2021	850.00
Rogers Athletic Company Total					850.00
Rogers, Heather V	V126720	0	2585	10/12/2021	29.97
Rogers, Heather V Total					29.97
Rowan, Sally A	V372947	0	23731	10/4/2021	22.00
Rowan, Sally A Total					22.00
Ruskin, Emily	V917482	0	125619	10/8/2021	75.00
Ruskin, Emily Total					75.00
Sanders, Catherine	V490047	0	19463	9/23/2021	100.00
Sanders, Catherine Total					100.00
Schaschwary, Hannah R	V105561	0	21229	10/1/2021	10.48
Schaschwary, Hannah R Total					10.48
Schmidt, Todd	V826850	0	19479	9/27/2021	50.00
Schmidt, Todd Total					50.00
Scholastic Inc.	V11150	0	2808	10/7/2021	150.54
	31328256	0	21242	10/7/2021	127.27
Scholastic Inc. Total					277.81
Schonauer, Derrick J	Entry fee	0	45510	9/30/2021	100.00
	Woter for HOCO	0	45510	9/30/2021	434.28
Schonauer, Derrick J Total					534.28
School Datebooks	S21-0206245	0	5433	9/28/2021	351.72
School Datebooks Total					351.72
Select Screen Prints	58059	0	45210	10/4/2021	318.50
	58037	0	14241	10/1/2021	520.00
	57908	0	21230	10/1/2021	930.25
	57927	0	21230	10/1/2021	15.00
	58051	0	45201	9/30/2021	692.00
Select Screen Prints Total					2,475.75
Shazam Racing	2021-0062	0	21231	10/1/2021	1,000.00
	2021-0065	0	21231	10/1/2021	4,677.16
Shazam Racing Total					5,677.16
Short, Ryan E	Hoses for field	0	45533	10/7/2021	94.97
Short, Ryan E Total					94.97
Shoultz, Howard	V577419	0	19492	10/4/2021	60.00
	V578594	0	19488	9/30/2021	20.00
	V667507	0	19480	9/27/2021	60.00
Shoultz, Howard Total					140.00
Sieg, Derek L	V369898	0	19553	10/12/2021	100.00
Sieg, Derek L Total					100.00
Sieg, Michael J	V411144	0	19489	9/30/2021	20.00
	V184386	0	19481	9/27/2021	-
	V984324	0	19481	9/27/2021	-
	V347698	0	19486	9/27/2021	60.00

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Sieg, Michael J	V500072	0	19485	9/27/2021	60.00
	V995844	0	19464	9/23/2021	60.00
Sieg, Michael J Total					200.00
Simpson, Brian K.	V879204	0	19550	10/8/2021	20.00
	V224875	0	19527	10/7/2021	-
	V956188	0	19504	10/7/2021	-
	V54406	0	19532	10/7/2021	60.00
Simpson, Brian K. Total					80.00
Simpson, Michael	V614040	0	125604	10/4/2021	60.00
Simpson, Michael Total					60.00
Smith, Christopher	V141862	0	19482	9/27/2021	60.00
	V274168	0	19469	9/23/2021	60.00
Smith, Christopher Total					120.00
Smith, Joshua E.	V735439	0	125612	10/7/2021	50.00
	V757915	0	125606	10/5/2021	65.00
	V13498	0	125605	10/4/2021	-
Smith, Joshua E. Total					115.00
Smothers, Jack	V910686	0	125577	9/27/2021	85.00
Smothers, Jack Total					85.00
St Charles East High School	V217564	0	19528	10/7/2021	-
St Charles East High School Total					-
St. Charles East	V223855	0	19545	10/8/2021	300.00
	V668798	0	19511	10/7/2021	-
St. Charles East Total					300.00
Stanczak, Connie J	V486152	0	4920	9/30/2021	146.73
Stanczak, Connie J Total					146.73
Starkey, Megan Ruth	Track supplies	0	45188	9/27/2021	229.23
Starkey, Megan Ruth Total					229.23
Sarnet Digital Publishing	21-061701	0	45511	9/30/2021	75.00
Sarnet Digital Publishing Total					75.00
Stites, Daryl	V657158	0	19551	10/8/2021	20.00
	V208635	0	19529	10/7/2021	-
	V95704	0	19505	10/7/2021	-
	V524556	0	19533	10/7/2021	60.00
Stites, Daryl Total					80.00
Stivers, Nikos B	Homecoming DJ	0	45493	9/24/2021	2,000.00
Stivers, Nikos B Total					2,000.00
Stock, John L	State Golf	0	45216	10/5/2021	100.00
Stock, John L Total					100.00
Stone, Jennifer D	Officer Retreat	0	45494	9/24/2021	28.99
Stone, Jennifer D Total					28.99
Strubhar, Sarah	V956981	0	23726	9/30/2021	25.82
Strubhar, Sarah Total					25.82

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Syring, Randal	V49997	0	19490	9/30/2021	20.00
	V851097	0	19483	9/27/2021	60.00
Syring, Randal Total					80.00
Temples, Wesley G	Officials drinks	0	45211	10/4/2021	76.04
Temples, Wesley G Total					76.04
The Lifeguard Store	1110201	0	45512	9/30/2021	1,300.00
The Lifeguard Store Total					1,300.00
The Music Shoppe, Inc	V205089	0	23732	10/4/2021	6.50
The Music Shoppe, Inc Total					6.50
Thompson, John	V439757	0	125592	9/28/2021	100.00
Thompson, John Total					100.00
Toledo Pe Supply Co	V23586	0	3968	9/24/2021	104.69
Toledo Pe Supply Co Total					104.69
Topping, Elizabeth	V999519	0	21245	10/12/2021	361.60
Topping, Elizabeth Total					361.60
Town Of Normal	V225460	0	7115	10/8/2021	127.50
Town Of Normal Total					127.50
Trevena, Frank H	V867331	0	125613	10/7/2021	85.00
Trevena, Frank H Total					85.00
Twin City Awards	V975734	0	2809	10/7/2021	30.00
Twin City Awards Total					30.00
United Township Hs, East Moline, IL 005	V53493	0	125593	9/28/2021	150.00
United Township Hs, East Moline, IL 005 Total					150.00
Vericker, Carson K.	V867331	0	125614	10/7/2021	85.00
Vericker, Carson K. Total					85.00
Vincent, Susan Anne	V294079	0	23739	10/7/2021	153.91
Vincent, Susan Anne Total					153.91
Visa Businesscard Commerce Bank	STMT-E.OGRADY 9/15	2201464	0	10/4/2021	512.07
	STMT-M.BOZARTH 9/15	2201353	0	10/4/2021	247.19
	STMT-G.TENUTA 9/15	2201346	0	10/4/2021	258.97
	STMT-C.ROOP 9/15	2201348	0	10/4/2021	1,287.27
	STMT-A.ZBROZEK 9/15	2201208	0	10/4/2021	1,423.80
	STMT-C.MCGRAW 9/15	2201215	0	10/4/2021	3,406.23
	STMT-D.CURBY 9/15	2201216	0	10/4/2021	396.95
	STMT-T.PRAZMA 9/15	2201285	0	10/4/2021	35.28
	STMT-K.JENSEN 9/15	2201461	0	10/4/2021	975.07
	STMT - S.FRANCE 9/15	2201345	0	10/4/2021	1,192.88
	STMT-T.CHAPMAN 9/15	2201311	0	10/4/2021	6,304.66
	STMT-L.THOMAS 9/15	2201350	0	10/4/2021	515.22
	STMT-J.BERGMANN 9-15	2201352	0	10/4/2021	333.70
	STMT-DV.JOHNSON 9-15	2201220	0	10/4/2021	5,696.19
	STMT-E.BEGGS 9/15	2201221	0	10/4/2021	811.75
	STMT-C.WEBSTER 9/15	2201222	0	10/4/2021	265.78
	STMT-T.VERDERY 9/15	2201223	0	10/4/2021	169.22
	STMT-W.TEMPLS 9/15	2201347	0	10/4/2021	1,067.73
	STMT-J.COLLINS 9-15	2201212	0	10/4/2021	5,368.89

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Visa Businesscard Commerce Bank	STMT-J.KNEPLER 9-15	2201279	0	10/4/2021	613.94
Visa Businesscard Commerce Bank	STMT-K.PEIFER 9/15	2201273	0	10/4/2021	624.44
Visa Businesscard Commerce Bank	STMT- S.VOGEL 9/15	2201412	0	10/4/2021	71.00
Visa Businesscard Commerce Bank	STMT-T.FOGAL 9/15	2201387	0	10/4/2021	524.69
Visa Businesscard Commerce Bank	STMT-S.PETERS 9-15	2201280	0	10/4/2021	932.99
Visa Businesscard Commerce Bank	STMT-DAVENPORT 9/15	2201292	0	10/4/2021	622.81
Visa Businesscard Commerce Bank	STMT-S.EDWARDS 9/15	2201438	0	10/4/2021	1,695.65
Visa Businesscard Commerce Bank	STMT-C.ELLIS 9/15	2201343	0	10/4/2021	2,075.68
Visa Businesscard Commerce Bank	STMT-H.ROGERS 9/15	2201369	0	10/4/2021	144.52
Visa Businesscard Commerce Bank	STMT-BENNINGTON 9-15	2201367	0	10/4/2021	684.32
Visa Businesscard Commerce Bank	STMT-J.ADELMAN 9/15	2201414	0	10/4/2021	3,036.89
Visa Businesscard Commerce Bank	STMT-J.REWERTS 9/15	2201393	0	10/4/2021	437.85
Visa Businesscard Commerce Bank	STMT-M.STANLEY 9/15	2201328	0	10/4/2021	22,236.56
Visa Businesscard Commerce Bank	STMT-R.BALDWIN 9/15	2201305	0	10/4/2021	2,148.79
Visa Businesscard Commerce Bank	STMT-G.LEIPOLD 9/15	2201331	0	10/4/2021	80.36
Visa Businesscard Commerce Bank	STMT-K.WEIKLE 9/15	2201361	0	10/4/2021	457.91
Visa Businesscard Commerce Bank	STMT-K.STEWART 9/15	2201362	0	10/4/2021	28.65
Visa Businesscard Commerce Bank	STMT-D.BROWN 9-15	2201410	0	10/4/2021	220.47
Visa Businesscard Commerce Bank	STMT-RICHARDSON 9-15	2201472	0	10/4/2021	4.00
Visa Businesscard Commerce Bank	STMT-D.COOPER 9/15	2201210	0	10/4/2021	89.82
Visa Businesscard Commerce Bank	STMT-M.BACKE 9/15	2201310	0	10/4/2021	2,772.33
Visa Businesscard Commerce Bank	STMT-M.LAMBOLEY 9-15	2201312	0	10/4/2021	580.44
Visa Businesscard Commerce Bank	STMT-D.LAMBOLEY 9-15	2201227	0	10/4/2021	6,960.40
Visa Businesscard Commerce Bank	STMT-STANLEY 2 9/15	2201395	0	10/4/2021	928.58
Visa Businesscard Commerce Bank	STMT-C.CHAPMAN 9/15	2201308	0	10/4/2021	6,440.90
Visa Businesscard Commerce Bank	STMT-STANLEY 1 9/15	2201342	0	10/4/2021	500.00
Visa Businesscard Commerce Bank	STMT-LAMBOLEY 9/15	2201354	0	10/4/2021	18,024.90
Visa Businesscard Commerce Bank	STMT-ROMAGNOLI 9/15	2201211	0	10/4/2021	16.99
Visa Businesscard Commerce Bank	STMT-PENNINGTON 9-15	2201209	0	10/4/2021	1,573.14
Visa Businesscard Commerce Bank Total					104,797.87
Walker, Valentine S	Membership IHSSC	0	45202	9/30/2021	25.00
Walker, Valentine S Total					25.00
Wave Graphics, Inc	58879	0	45203	9/30/2021	368.00
Wave Graphics, Inc Total					368.00
Weakly, Shelly	Dance supplies 9-29	0	45204	9/30/2021	111.92
Weakly, Shelly Total					111.92
Whalen, Jr, Terry A	V974865	0	23741	10/7/2021	80.00
	V397486	0	23740	10/7/2021	-
	V437274	0	23727	9/30/2021	80.00
Whalen, Jr, Terry A Total					160.00
Whalen, Terry	V905071	0	21246	10/12/2021	80.00
	V542166	0	5911	10/4/2021	80.00
Whalen, Terry Total					160.00
Whitman, Donald Oliver	Swim Board	0	45534	10/7/2021	399.00
Whitman, Donald Oliver Total					399.00
Whitney Daniels Designs	V228232	0	4919	9/30/2021	190.00
Whitney Daniels Designs Total					190.00
Wirtz, Becca Lynn	V223369	0	2705	10/6/2021	58.13
Wirtz, Becca Lynn Total					58.13
Wittman, Andrew	V675866	0	19470	9/23/2021	-

Expenditure Summary Report

From Date: 9/23/2021
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Vendor	Invoice	PO No.	Check No.	Check Date	Amount
Wittman, Andrew	V150173	0	19472	9/23/2021	100.00
Wittman, Andrew Total					100.00
Witzig, David G	Team books/meal	0	45535	10/7/2021	297.85
Witzig, David G Total					297.85
Yount, Rome	Swim Official 10/7/2	0	45536	10/7/2021	75.00
Yount, Rome Total					75.00
Zimmerman, Claire Christine	Gift card	0	45205	9/30/2021	50.00
Zimmerman, Claire Christine Total					50.00
Grand Total					892,237.87

Expenditure Summary Report

From Date: 9/23/2021
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Fund	Amount
07	26,038.06
08	624,862.54
10	110,322.18
20	3,036.89
30	8,422.94
80	4.00
99	119,551.26
Grand Total	892,237.87

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From Date: 10/13/2021
To Date: 10/13/2021

Vendor	Invoice	PO No.	Check No.	Check Date	Amount
Abbott Brothers, LLC.	9/19/2959	2201422	246301	10/13/2021	120.00
Abbott Brothers, LLC. Total					120.00
Ace Hardware	578615/5,578505/5	2201603	246302	10/13/2021	19.42
	7 INVS 9/13-9/30	2200024	246302	10/13/2021	157.22
	578507/5	2201513	246302	10/13/2021	32.90
	6 INVS 8/17-9/20	2200024	246302	10/13/2021	306.13
	4 INVS 8/24-9/20	2201445	246302	10/13/2021	84.50
	578434/5	2201383	246302	10/13/2021	55.77
Ace Hardware Total					655.94
Adelante Ed. Specialists Group, Inc.	1176	2201549	246303	10/13/2021	6,000.00
Adelante Ed. Specialists Group, Inc. Total					6,000.00
Advance Auto Parts	6.25313E+11	2201437	246304	10/13/2021	47.91
	4 INVS 8/30-9/07	2201456	246304	10/13/2021	102.70
Advance Auto Parts Total					150.61
Akyuz, Ali	REIM SUPLS 9/21-22	2201455	246305	10/13/2021	89.50
Akyuz, Ali Total					89.50
Alpha Controls & Services LLC	W39787	2201575	246306	10/13/2021	2,609.21
Alpha Controls & Services LLC Total					2,609.21
Amazon Capital Services	1X36-PMJY-DLW6	2201503	246307	10/13/2021	49.99
	11JV-JRTN-D4KN	2201508	246307	10/13/2021	40.46
	1JFL-PHYR-KV6Q	2201517	246307	10/13/2021	191.00
	1NPG-XHX1-CR43	2201519	246307	10/13/2021	30.84
	1Y3Q-76Q4-1XDR	2201520	246307	10/13/2021	86.56
	1YVC-PF66-Z31V	2201467	246307	10/13/2021	439.50
	1YCF-M3Q3-TJHL	2201488	246307	10/13/2021	310.12
	1KQX-NW1H-P9FD	2201468	246307	10/13/2021	334.59
	1YP3-GM3D-R9WG	2201477	246307	10/13/2021	135.84
	1MPX-1JKM-7TYY	2201481	246307	10/13/2021	67.01
	1L91-MFWL-77R6	2201474	246307	10/13/2021	197.45
	IND3-R61X-1GNK	2201459	246307	10/13/2021	176.00
	1NT3-T6FH-HVRP	2201469	246307	10/13/2021	70.52
	1N97-67CD-9DTC	2201431	246307	10/13/2021	120.00
	177T-JGQL-HRH1	2201473	246307	10/13/2021	394.00
	1WPH-7DXK-CN19	2201489	246307	10/13/2021	89.96
	1FLH-Q6Y4-YMTF	2201432	246307	10/13/2021	160.60
	1CF3-H4QH-9YPK	2201435	246307	10/13/2021	39.96
	1YFU-GYMG-TNMT	2201351	246307	10/13/2021	338.80
	1GCX-3NXG-PCKM	2201400	246307	10/13/2021	36.89
	1FFX-7666-MTDP	2201401	246307	10/13/2021	223.86
	1CH7-DDV9-NDDT	2201403	246307	10/13/2021	24.98
	1QN9-HMRD-N3PV	2201407	246307	10/13/2021	75.92
	2 INVS 9/24-9/28	2201213	246307	10/13/2021	214.91
	1GCX-3NXG-9F1K	2201299	246307	10/13/2021	159.98
	1N4D-RHTT-NXXJ	2201364	246307	10/13/2021	80.48
	1JJ1-K6FL-QW3V	2201371	246307	10/13/2021	37.47
	1P67-JQWC-HJ1Y	2201386	246307	10/13/2021	73.78
	1MHM-4PXQ-PMJQ	2201207	246307	10/13/2021	25.98
	1TGN-X6VM-N1JF	2201301	246307	10/13/2021	117.98
Amazon Capital Services Total					4,345.43
American Pest Control	351143- 9/26	2200395	246308	10/13/2021	1,080.00
American Pest Control Total					1,080.00

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Vendor	Invoice	PO No.	Check No.	Check Date	Amount
Arns, Susan	TRAVEL AUG 21	0	246309	10/13/2021	28.90
	TRAVEL SEP 21	0	246309	10/13/2021	63.11
Arns, Susan Total					92.01
Ascd Assoc For Supv & Currdevelop	3 MEMBER RENEWALS	2201405	246310	10/13/2021	567.00
Ascd Assoc For Supv & Currdevelop Total					567.00
Avanti's Italian Restaurant -Bloomington	STMNT 10/01	2201505	246311	10/13/2021	6,195.00
Avanti's Italian Restaurant -Bloomington Total					6,195.00
B & B Awards & Recognition	20047689	2201427	246312	10/13/2021	243.77
B & B Awards & Recognition Total					243.77
Baby Fold	13680	2201316	246313	10/13/2021	17,481.50
	13715	2201317	246313	10/13/2021	6,992.60
	13669	2201318	246313	10/13/2021	6,562.80
	13730	2201319	246313	10/13/2021	10,488.90
	13698	2201320	246313	10/13/2021	29,532.60
Baby Fold Total					71,058.40
Barnes & Noble Booksellers	4172282	2201417	246314	10/13/2021	160.66
Barnes & Noble Booksellers Total					160.66
BEBOP	INV-NORMAL2021	2201188	246315	10/13/2021	200.00
BEBOP Total					200.00
Beecher, Melissa	REG FEE REFUND	0	246316	10/13/2021	28.20
Beecher, Melissa Total					28.20
Bennett, Tara Marie	TRAVEL SEP 21	0	246317	10/13/2021	19.54
Bennett, Tara Marie Total					19.54
Bill's Key & Lock Shop	160648.32	2201529	246318	10/13/2021	59.00
Bill's Key & Lock Shop Total					59.00
Bishop, Janette Milagros	TRAVEL SEP 21	0	246319	10/13/2021	34.50
Bishop, Janette Milagros Total					34.50
Bloomington Area Career Center	BILLING FY22	2201463	246320	10/13/2021	270,340.00
Bloomington Area Career Center Total					270,340.00
Bordner, Kelly L	TRAVEL SEP 21	0	246321	10/13/2021	72.35
Bordner, Kelly L Total					72.35
Borst, Edward A	REIMB TRAVEL 08/31	0	246322	10/13/2021	1.34
	REIMB TRAVEL 9/30	0	246322	10/13/2021	38.30
Borst, Edward A Total					39.64
Bradley University Jazz Ensembles	ENTRY FEES 09/08	2201189	246323	10/13/2021	300.00
Bradley University Jazz Ensembles Total					300.00
Brown, Dayna Robyn	REIMB TRAV 8/1-9/28	0	246324	10/13/2021	144.70
Brown, Dayna Robyn Total					144.70
Brown, Hay & Stephens	STMT 5223212	2201546	246325	10/13/2021	329.00
Brown, Hay & Stephens Total					329.00
Bruce, Mollie A	REIMB TRAVEL 09/30	0	246326	10/13/2021	30.58
Bruce, Mollie A Total					30.58

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Vendor	Invoice	PO No.	Check No.	Check Date	Amount
BSN Sports	913112629	2200068	246327	10/13/2021	44.61
BSN Sports Total					44.61
Burriss Equipment	PS3005194-3	2201518	246328	10/13/2021	132.79
	3 INVS 9/13-9/16	2201344	246328	10/13/2021	291.39
Burriss Equipment Total					424.18
Bushue Background Screening	3 INVS 09/30/21	2201507	246329	10/13/2021	5,505.00
Bushue Background Screening Total					5,505.00
Calderon-Arellano, Noelia	REIMB TRAVEL 09/27	0	246330	10/13/2021	45.70
Calderon-Arellano, Noelia Total					45.70
Carle BroMenn TC	81721	2201324	246332	10/13/2021	10.40
Carle BroMenn TC Total					10.40
Carlock Water Operations	WATER BILL - 9/30	0	246333	10/13/2021	146.71
Carlock Water Operations Total					146.71
Carl's Pro Band Instrument Repair	496	2201582	246331	10/13/2021	128.00
	480 & 493	2201337	246331	10/13/2021	331.50
Carl's Pro Band Instrument Repair Total					459.50
Carter, Kory	REIMB TRAVEL 09/30	0	246334	10/13/2021	86.18
	REIMB OFC DEPOT	2201465	246334	10/13/2021	8.99
Carter, Kory Total					95.17
Carter, Paul W	TRAVEL SEP 21	0	246335	10/13/2021	84.22
Carter, Paul W Total					84.22
Cdw Computer Centers, Inc	ZR00199716	2201355	246336	10/13/2021	230.47
Cdw Computer Centers, Inc Total					230.47
Central Illinois Trucks Inc	101P71114	2201558	246337	10/13/2021	650.00
	101W29194	2201515	246337	10/13/2021	3,858.82
	101W27817	2201591	246337	10/13/2021	200.45
Central Illinois Trucks Inc Total					4,709.27
Central Junior High School	ENTRY FEE 08/28	2201295	246338	10/13/2021	150.00
Central Junior High School Total					150.00
Central Supply Co	123555	2201360	246339	10/13/2021	5,742.00
Central Supply Co Total					5,742.00
Change Academy Lake Of The Ozarks	INV035020	2201509	246340	10/13/2021	4,025.20
	INV035021	2201510	246340	10/13/2021	4,025.20
Change Academy Lake Of The Ozarks Total					8,050.40
Chapman, Trevor Michael	TRAVEL SEP 21	0	246341	10/13/2021	19.38
Chapman, Trevor Michael Total					19.38
Cheli, Sharri Louise	REIMB TRAV 8/4-9/30	0	246342	10/13/2021	80.64
Cheli, Sharri Louise Total					80.64
CI Solutions	6523	2201089	246343	10/13/2021	1,005.00
CI Solutions Total					1,005.00
Cintas Corporation #396	STMT 09/30/21	2200121	246344	10/13/2021	2,277.56

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Vendor	Invoice	PO No.	Check No.	Check Date	Amount
Cintas Corporation #396 Total					2,277.56
City of Bloomington	WATER BILL 09/23/21	0	246345	10/13/2021	1,251.68
City of Bloomington Total					1,251.68
Clean The Uniform Company	3 INVS 9/14-9/28	2200021	246346	10/13/2021	225.15
Clean The Uniform Company Total					225.15
Click and Grow	19690	2201187	246347	10/13/2021	47.76
Click and Grow Total					47.76
Clifton Larson Allen Llp	3027806	2201506	246348	10/13/2021	6,315.00
Clifton Larson Allen Llp Total					6,315.00
Collins, Paula Lynn	TRAVEL SEP 21	0	246349	10/13/2021	71.68
Collins, Paula Lynn Total					71.68
Collins, Veronica	REIMB TRAVEL 08/31	0	246350	10/13/2021	21.84
	REIMB TRAVEL 09/30	0	246350	10/13/2021	78.62
Collins, Veronica Total					100.46
Comcast Business	8771-010010005246	2201578	246351	10/13/2021	455.74
Comcast Business Total					455.74
Confidential On-Site Paper Shreddin	121382	0	246352	10/13/2021	152.44
	120508	2201217	246352	10/13/2021	63.60
	119199	2201300	246352	10/13/2021	56.18
Confidential On-Site Paper Shreddin Total					272.22
Conklin, Annette	REIMB TRAVEL 09/29	0	246353	10/13/2021	8.51
Conklin, Annette Total					8.51
Connor Co	2 INVS 9/21-9/23	2201567	246354	10/13/2021	451.49
	2 INVS 8/31-9/15	2201381	246354	10/13/2021	278.08
Connor Co Total					729.57
Crescent Electric Supply Co	S509568893.001	2201521	246355	10/13/2021	37.83
	3 INVS 9/09-9/14	2201373	246355	10/13/2021	47.55
Crescent Electric Supply Co Total					85.38
Culbertson, Christina Marie	REIMB OFC MAX	2201294	246356	10/13/2021	14.89
Culbertson, Christina Marie Total					14.89
Cunningham Children's Home	6048	2201321	246357	10/13/2021	4,011.90
	6047	2201322	246357	10/13/2021	2,618.90
	5839	2201396	246357	10/13/2021	5,446.98
Cunningham Children's Home Total					12,077.78
Curriculum Associates, Inc.	90049686	2200921	246358	10/13/2021	333.76
Curriculum Associates, Inc. Total					333.76
Davis, Portia	TRAVEL SEP 21	0	246359	10/13/2021	69.16
Davis, Portia Total					69.16
Deacon, Jill	CONF TRAVEL	0	246360	10/13/2021	141.12
Deacon, Jill Total					141.12
Demco, Inc	7004035	2201314	246361	10/13/2021	128.19
Demco, Inc Total					128.19

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Vendor	Invoice	PO No.	Check No.	Check Date	Amount
Developing Melodies	1090	2201511	246362	10/13/2021	1,395.00
Developing Melodies Total					1,395.00
Dobson, Erin	REIMB MENARDS	2201378	246363	10/13/2021	76.30
Dobson, Erin Total					76.30
Don Owen Tire Service, Inc	293592	2201514	246364	10/13/2021	21.77
	5 INVS 8/3-8/31	2201366	246364	10/13/2021	2,224.50
	291886	2201330	246364	10/13/2021	49.20
Don Owen Tire Service, Inc Total					2,295.47
Durdan, Michelle M	TRAVEL AUG 21	0	246365	10/13/2021	49.73
Durdan, Michelle M Total					49.73
Elpayaa, Lauren	TRAVEL SEP 21	0	246366	10/13/2021	106.23
Elpayaa, Lauren Total					106.23
Ely, Kathleen Ann	TRAVEL SEP 21	0	246367	10/13/2021	79.80
Ely, Kathleen Ann Total					79.80
Embrace Education	10010	2201490	246368	10/13/2021	5,600.00
Embrace Education Total					5,600.00
Emerick, Drew Mathew	REIM GREASE MONKEY	2201219	246369	10/13/2021	65.98
Emerick, Drew Mathew Total					65.98
Evans Junior High School	REIM ACT FUND 9/1-	2201433	246370	10/13/2021	1,820.00
	REIMB ACT FUNDS	2201540	246370	10/13/2021	295.00
Evans Junior High School Total					2,115.00
Fairfield, Kristyn K	REIMB TRAVEL 09/27	0	246371	10/13/2021	47.04
Fairfield, Kristyn K Total					47.04
Fastenal Company	ILBLM453839	2201442	246372	10/13/2021	111.96
Fastenal Company Total					111.96
Fasteners Etc.	177174	2201528	246373	10/13/2021	56.70
Fasteners Etc. Total					56.70
Fedex	7-517-31089	0	246374	10/13/2021	105.31
Fedex Total					105.31
Fields, Jason Jerome	REIMB TRAVEL 9/30	0	246375	10/13/2021	87.42
Fields, Jason Jerome Total					87.42
Fisher, Charles E	TRAVEL SEP 21	0	246376	10/13/2021	97.66
Fisher, Charles E Total					97.66
Foster, Nathan C	REIMB FUEL 08/28	2201493	246377	10/13/2021	30.00
Foster, Nathan C Total					30.00
Franklin, Cindy E	TRAVEL SEP 21	0	246378	10/13/2021	103.04
Franklin, Cindy E Total					103.04
Franks, Carolyn	TRAVEL SEP 21	0	246379	10/13/2021	79.97
Franks, Carolyn Total					79.97
Frontier 1	PHONE BILL - 9/29	0	246380	10/13/2021	532.98

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Vendor	Invoice	PO No.	Check No.	Check Date	Amount
Frontier 1 Total					532.98
Fs Custom Turf	34003958	2201596	246381	10/13/2021	140.00
Fs Custom Turf Total					140.00
Gale/Cengage Learning	75843320	2201420	246382	10/13/2021	1,600.00
	75843319	2201421	246382	10/13/2021	2,498.41
Gale/Cengage Learning Total					4,098.41
Gannaway, Rachel L	TRAVEL SEP 21	0	246383	10/13/2021	124.32
Gannaway, Rachel L Total					124.32
Ghantous, David P	TRAVEL SEP 21	0	246384	10/13/2021	67.14
Ghantous, David P Total					67.14
Ghrist, Tracie Nicole	TRAVEL SEP 21	0	246385	10/13/2021	160.78
Ghrist, Tracie Nicole Total					160.78
Gibson, Jennifer	TRAVEL 8/16-9/24	0	246386	10/13/2021	169.68
Gibson, Jennifer Total					169.68
Gibson, Patrick T	TRAVEL SEP 21	0	246387	10/13/2021	277.54
Gibson, Patrick T Total					277.54
Goff, Amanda L	TRAVEL AUG 21	0	246388	10/13/2021	11.59
	TRAVEL SEP 21	0	246388	10/13/2021	5.66
Goff, Amanda L Total					17.25
Gonzalez, Roman	TRAVEL SEP 21	0	246389	10/13/2021	201.60
Gonzalez, Roman Total					201.60
Goodfield Disposal	BILLING SEP-OCT	2201556	246390	10/13/2021	80.00
Goodfield Disposal Total					80.00
Gordon Food Service, Inc	17 INVS 9/22-9/28	2201501	246391	10/13/2021	23,329.24
	20 INVS 9/21-9/23	2201500	246391	10/13/2021	12,698.46
	16 INVS	2201499	246391	10/13/2021	9,833.68
	22 INVS 9/17-9/21	2201408	246391	10/13/2021	22,388.23
	28 INVS 8/27-9/17	2201390	246391	10/13/2021	15,691.97
	16 INVS 09/16	2201391	246391	10/13/2021	15,653.43
	33 INVS 9/10-9/14	2201389	246391	10/13/2021	32,145.07
	26 INVS 9/1-9/8	2201388	246391	10/13/2021	12,522.67
Gordon Food Service, Inc Total					144,262.75
Grainger Parts Operations Ww Graing	4 INVS 9/14-9/22	2201537	246392	10/13/2021	698.42
Grainger Parts Operations Ww Graing Total					698.42
Graybar Electric Company, Inc.	4 INVS 8/20-9/7	2201382	246393	10/13/2021	268.10
Graybar Electric Company, Inc. Total					268.10
Griffin, Jade Marie	REIMB SUPLS 9/14	2201336	246394	10/13/2021	130.00
Griffin, Jade Marie Total					130.00
Gross, Chelsea Elizabeth	TRAVEL AUG 21	0	246395	10/13/2021	12.60
Gross, Chelsea Elizabeth Total					12.60
Gross, Joshua J	TRAVEL SEP 21	0	246396	10/13/2021	67.20
Gross, Joshua J Total					67.20

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Vendor	Invoice	PO No.	Check No.	Check Date	Amount
Halsey, Kelli R	REIMB BTB 6/22-9/16	2201313	246397	10/13/2021	1,890.18
Halsey, Kelli R Total					1,890.18
Harris, Elizabeth Rae	REIMB SUPPLS 10/05	2201545	246398	10/13/2021	1,664.30
Harris, Elizabeth Rae Total					1,664.30
Hawkins, Christopher	REIM SS SUPLS	2201462	246399	10/13/2021	26.29
Hawkins, Christopher Total					26.29
Hawkins, Inc.	6032562, 6033550	2201557	246400	10/13/2021	2,428.25
Hawkins, Inc. Total					2,428.25
Health Alliance Medical Plans	807071,72 & 73	2201430	246401	10/13/2021	72,105.00
Health Alliance Medical Plans Total					72,105.00
Heggie, Baylee Nicole	TRAVEL SEP 21	0	246402	10/13/2021	15.46
Heggie, Baylee Nicole Total					15.46
Heller Ford	5093341 1 G	2201516	246403	10/13/2021	40.80
Heller Ford Total					40.80
Hendren, Jara Kay	TRAVEL SEP 21	0	246404	10/13/2021	106.68
Hendren, Jara Kay Total					106.68
Henrichsmeyer, Krista	REIMB TRAVEL 09/30	0	246405	10/13/2021	215.10
Henrichsmeyer, Krista Total					215.10
Hess, Darren	REIMB QUIK-N-EZ	2201361	246406	10/13/2021	50.96
Hess, Darren Total					50.96
Higby, Valerie Maria	REIMB SUPLS	2201338	246407	10/13/2021	82.87
Higby, Valerie Maria Total					82.87
Hill Radio	5 INVS 3/4-8/31	2201332	246408	10/13/2021	2,974.00
Hill Radio Total					2,974.00
Hitchins, Tracy	TRAVEL SEP 21	0	246409	10/13/2021	14.39
Hitchins, Tracy Total					14.39
Hodges Loizzi Eisenhammer Rodick &	52733	2201547	246410	10/13/2021	1,873.02
Hodges Loizzi Eisenhammer Rodick & Total					1,873.02
Hohulin Bro Fence Co,Ltd	215855	2201600	246411	10/13/2021	370.86
Hohulin Bro Fence Co,Ltd Total					370.86
Holley, Tyra Michael	TRAVEL SEP 21	0	246412	10/13/2021	182.45
Holley, Tyra Michael Total					182.45
Holt Supply Company	3291715 &3291716	2201571	246413	10/13/2021	1,040.28
Holt Supply Company Total					1,040.28
Hopper, Laurie	REG FEE REFUND	0	246414	10/13/2021	97.35
Hopper, Laurie Total					97.35
Houghton Mifflin Harcourt	9.55335E+17	2200587	246415	10/13/2021	1,819.76
Houghton Mifflin Harcourt Total					1,819.76
Huber, Julie Ann	TRAVEL SEP 21	0	246416	10/13/2021	102.82
Huber, Julie Ann Total					102.82

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Hudson Municipal Water	BILLING 09/17/21	0	246417	10/13/2021	338.20
Hudson Municipal Water Total					338.20
Hunt, Amanda Louise	TRAVEL AUG/SEP 21	0	246418	10/13/2021	62.61
Hunt, Amanda Louise Total					62.61
Ictm Mathematics Contest	CONTEST FEE 9/30	2201539	246419	10/13/2021	250.00
Ictm Mathematics Contest Total					250.00
Ideal Environmental Engineering, In	59447	2201458	246420	10/13/2021	995.00
Ideal Environmental Engineering, In Total					995.00
Illinois Environmental Protection A	ID-113090ABM	2201453	246421	10/13/2021	235.00
	ID-113090ABK	2201454	246422	10/13/2021	235.00
Illinois Environmental Protection A Total					470.00
Illinois Principals Assoc	45 IPA RENEWALS	2201363	246423	10/13/2021	13,274.86
Illinois Principals Assoc Total					13,274.86
Illinois School For The Deaf	ISD08312021KT	2201404	246424	10/13/2021	3,422.19
Illinois School For The Deaf Total					3,422.19
Interstate All Battery Center	1.9004E+12	2201602	246425	10/13/2021	138.75
	1.9004E+12	2201530	246425	10/13/2021	187.20
Interstate All Battery Center Total					325.95
Iron Mountain	DXWT479	2201531	246426	10/13/2021	3,446.71
Iron Mountain Total					3,446.71
J & L Morris	9279	2201601	246427	10/13/2021	1,080.00
J & L Morris Total					1,080.00
J Spencer Construction LLC	1617 & 1618	2201359	246428	10/13/2021	944.00
J Spencer Construction LLC Total					944.00
Jerome, Ruth H	TRAVEL SEP 21	0	246429	10/13/2021	49.28
Jerome, Ruth H Total					49.28
Jimenez, Aaron M	TRAVEL SEP 21	0	246430	10/13/2021	237.78
Jimenez, Aaron M Total					237.78
Johnson Controls Fire Protection Lp	88141166	2201522	246431	10/13/2021	1,105.00
	88095091	2201370	246431	10/13/2021	492.00
Johnson Controls Fire Protection Lp Total					1,597.00
Johnson, Chanel	TRAVEL AUG 21	0	246432	10/13/2021	12.10
	TRAVEL SEP 21	0	246432	10/13/2021	27.78
Johnson, Chanel Total					39.88
Johnstone Supply	9 INVS 9/13-9/29	2201565	246433	10/13/2021	2,607.14
	5 INVS 09/14	2201372	246433	10/13/2021	1,935.49
Johnstone Supply Total					4,542.63
Jostens Inc.	N002959289	2201484	246434	10/13/2021	337.05
Jostens Inc. Total					337.05
Kearfott, Nicolas	TRAVEL SEP 21	0	246435	10/13/2021	221.37
Kearfott, Nicolas Total					221.37

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Kelley, Elizabeth Ann	TRAVEL SEP 21	0	246436	10/13/2021	147.95
Kelley, Elizabeth Ann Total					147.95
Kelly, Jennifer	REIMB SUPLS 8/8-9/28	2201466	246437	10/13/2021	68.14
Kelly, Jennifer Total					68.14
Kendrick-Weikle, Kristen	REIM CONF EXP 10/01	2201483	246439	10/13/2021	138.99
Kendrick-Weikle, Kristen Total					138.99
Ken's OIL Service, Inc.	99768	2201542	246438	10/13/2021	2,916.53
	5 INVS 9/21-9/29	2201494	246438	10/13/2021	36,884.88
	91401	2201333	246438	10/13/2021	1,016.95
	4 INVS 9/10-9/17	2201329	246438	10/13/2021	22,922.58
	91400	2201375	246438	10/13/2021	1,098.90
Ken's OIL Service, Inc. Total					64,839.84
Kerr, Ryan D	REIMB SUPLS 9/7-	2201340	246440	10/13/2021	113.93
Kerr, Ryan D Total					113.93
Kessinger, Susan	TRAVEL SEP 21	0	246441	10/13/2021	146.61
Kessinger, Susan Total					146.61
Keyser, Chelsea	TRAVEL AUG 21	0	246442	10/13/2021	11.20
Keyser, Chelsea Total					11.20
Kingsley Junior High School	REIM ACT FUND 9/01-	2201566	246443	10/13/2021	1,501.00
	CC INV FEE ADDTL	2201441	246443	10/13/2021	30.00
Kingsley Junior High School Total					1,531.00
Klokkenga, Joshua D	REIMB WALMART	2201297	246444	10/13/2021	29.74
Klokkenga, Joshua D Total					29.74
Knollenberg, Holly N	TRAVEL SEP 21	0	246445	10/13/2021	137.93
Knollenberg, Holly N Total					137.93
Koehn, Kaitlan	REFUND 09/23	0	246446	10/13/2021	44.00
Koehn, Kaitlan Total					44.00
Kotowski, Linda Jo	TRAVEL SEP 21	0	246447	10/13/2021	59.58
Kotowski, Linda Jo Total					59.58
Kuebrich, Jennifer L	TRAVEL AUG 21	0	246448	10/13/2021	72.46
	TRAVEL SEP 21	0	246448	10/13/2021	58.24
Kuebrich, Jennifer L Total					130.70
Leake, Cynthia A	REIMB TRAVEL 9/23	0	246449	10/13/2021	5.99
Leake, Cynthia A Total					5.99
Learning Resources	5686314	2201224	246450	10/13/2021	674.73
Learning Resources Total					674.73
Leichtenberg, Valerie	REIMB TRAVEL 9/17	0	246451	10/13/2021	10.98
Leichtenberg, Valerie Total					10.98
Lexington Truck & Trailer Serv	36696	2201349	246452	10/13/2021	945.90
Lexington Truck & Trailer Serv Total					945.90
Lifts Of Illinois, Inc	11382	2201525	246453	10/13/2021	250.00

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Lifts Of Illinois, Inc	11355	2201589	246453	10/13/2021	15,658.00
Lifts Of Illinois, Inc Total					15,908.00
Lighty, Bernadette Panganiban	REIMB TRAVEL 09/30	0	246454	10/13/2021	196.17
Lighty, Bernadette Panganiban Total					196.17
Lueschen, Dallas Marie	REIMB TARGET 9/27	2201416	246455	10/13/2021	29.12
Lueschen, Dallas Marie Total					29.12
Marifjeren, Jennifer	REIMB REG. FEES	0	246456	10/13/2021	27.50
Marifjeren, Jennifer Total					27.50
Martin Sullivan Inc.	1326509	2201595	246457	10/13/2021	802.11
Martin Sullivan Inc. Total					802.11
Martinez, Katharina	REIMB TRAVEL 08/31	0	246458	10/13/2021	15.86
	REIMB TRAVEL 09/30	0	246458	10/13/2021	25.55
	REIMB TRAVEL 6/24	0	246458	10/13/2021	21.50
Martinez, Katharina Total					62.91
Mc Graw-Hill School Ed Holdings, LI	1.19452E+11	2201086	246459	10/13/2021	2,521.80
	1.18637E+11	2200696	246459	10/13/2021	539.46
Mc Graw-Hill School Ed Holdings, LI Total					3,061.26
Mc Master-Carr Supply Co	65263881	2201523	246460	10/13/2021	221.03
Mc Master-Carr Supply Co Total					221.03
Mclean County Asphalt Co, Inc	64914	2201447	246461	10/13/2021	199.54
Mclean County Asphalt Co, Inc Total					199.54
Media Technologies	133618	2201418	246462	10/13/2021	70.00
Media Technologies Total					70.00
Menards Lumber	9-INV5, 9/20-9/28	2201593	246463	10/13/2021	866.38
	60205	2201555	246463	10/13/2021	15.05
	12-INV5, 9/15-9/24	2200023	246463	10/13/2021	1,153.30
	59923	2201559	246463	10/13/2021	17.07
	59845	2201451	246463	10/13/2021	493.60
	59461	2201497	246463	10/13/2021	79.98
	14-INV5, 8/19-9/16	2201449	246463	10/13/2021	1,495.17
	59276	2201440	246464	10/13/2021	71.88
	59183, 59188	2201439	246464	10/13/2021	583.28
	11-INV5, 8/5-9/13	2200023	246463	10/13/2021	705.05
	57929	2201374	246463	10/13/2021	80.65
Menards Lumber Total					5,561.41
Meyer, Damon	REIMB TRAVEL 09-30	0	246465	10/13/2021	77.28
Meyer, Damon Total					77.28
Midamerican Energy	ELECT BILL 09/21/21	0	246466	10/13/2021	69,150.37
Midamerican Energy Total					69,150.37
Midwest Construction Rentals	158914-1	2201598	246467	10/13/2021	82.40
	4-INV5, 9/3-9/23	2201568	246467	10/13/2021	5,925.44
	155224-1	2201423	246467	10/13/2021	623.15
Midwest Construction Rentals Total					6,630.99
Midwest Equipment li	563290	2201597	246468	10/13/2021	116.14
	6-INS, 8/26-9/22	2201448	246468	10/13/2021	1,305.72

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Midwest Equipment li	550767	2201327	246468	10/13/2021	0.81
Midwest Equipment li Total					1,422.67
Mier, Angela M	REIMB TRAVEL 09/29	0	246469	10/13/2021	57.12
Mier, Angela M Total					57.12
Miller Janitor Supply Co.	104534-00	2201561	246470	10/13/2021	2,787.76
Miller Janitor Supply Co. Total					2,787.76
Modglin, Margaret Kathleen	REIMB TRAVEL 09/27	0	246471	10/13/2021	7.56
	REIMB TRAVEL 08/30	0	246471	10/13/2021	5.04
Modglin, Margaret Kathleen Total					12.60
Moore, Burlinda	REIMB TRAVEL 09/30	0	246472	10/13/2021	216.83
Moore, Burlinda Total					216.83
MTI Distributing	1313245-01	2201444	246473	10/13/2021	122.65
MTI Distributing Total					122.65
Myers, Gabriel	REIMB TRAVEL 09/28	0	246474	10/13/2021	15.68
Myers, Gabriel Total					15.68
MyFleetCenter.com	3-INVS, 9/24-9/29	2201541	246475	10/13/2021	669.37
	14415524	2201572	246475	10/13/2021	78.17
MyFleetCenter.com Total					747.54
National Louis University	2022-UNIT5-2	2201480	246476	10/13/2021	1,000.00
	2022-UNIT5-TLHT	2201544	246476	10/13/2021	6,000.00
National Louis University Total					7,000.00
Nelson, Vickie	REIMB TRAVEL 09/15	0	246477	10/13/2021	44.52
Nelson, Vickie Total					44.52
Nicor Gas	BILLING 9/19-9/29	0	246478	10/13/2021	1,649.31
Nicor Gas Total					1,649.31
Niekamp, Tracy	REIMB TRAVEL 9/30	0	246479	10/13/2021	100.35
Niekamp, Tracy Total					100.35
Normal Gadgets	44129	2201577	246480	10/13/2021	161.45
Normal Gadgets Total					161.45
Novel, Pam	REIMB REG. FEES	0	246481	10/13/2021	135.83
Novel, Pam Total					135.83
Nuding, Gwendolyn Jane	REIMB NCTE CONV.	2201399	246482	10/13/2021	199.00
Nuding, Gwendolyn Jane Total					199.00
Nybakke Vacuum Shop, Inc	092421-5	2201457	246483	10/13/2021	349.99
Nybakke Vacuum Shop, Inc Total					349.99
Oconomowoc Developmental Training	563730	2201478	246484	10/13/2021	22,218.78
	563729	2201479	246484	10/13/2021	18,297.03
Oconomowoc Developmental Training Total					40,515.81
Office Depot	5-INVS, 9/27	2201413	246485	10/13/2021	72.69
Office Depot Total					72.69
Orkin, LLC	220474305	2201560	246486	10/13/2021	307.00

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Orkin, LLC Total					307.00
OSF Healthcare	STMT-8/26/21	2201588	246487	10/13/2021	264.25
OSF Healthcare Total					264.25
OSF OCCUPATIONAL HEALTH	121465-00	2201409	246488	10/13/2021	1,905.00
OSF OCCUPATIONAL HEALTH Total					1,905.00
Pacha, Zachary A	CLOTHING ALWNC 21-22	2201446	246489	10/13/2021	170.80
Pacha, Zachary A Total					170.80
Papa Murphy's	STMT- IL9/24/21	2201502	246490	10/13/2021	5,835.00
Papa Murphy's Total					5,835.00
Parkside Junior High School	REIMB OFSL-9/27	2201554	246491	10/13/2021	3,530.00
Parkside Junior High School Total					3,530.00
Parts Town, LLC	28018477	2201526	246492	10/13/2021	2,756.36
Parts Town, LLC Total					2,756.36
Peoples, Derrick	REIMB CLOTHING ALWNC	2201376	246493	10/13/2021	170.80
Peoples, Derrick Total					170.80
Peoria Co Reg.Ofc Ed.	BILLING OT-HB	2201323	246494	10/13/2021	245.00
Peoria Co Reg.Ofc Ed. Total					245.00
Pepsi Cola General Bot, Inc	6-INVS, 9/16-9/23	2201498	246495	10/13/2021	2,787.31
	8-INVS, 9/13-9/17	2201392	246495	10/13/2021	4,187.09
Pepsi Cola General Bot, Inc Total					6,974.40
Phillips, Sherilyn A	REIMB TRAVEL 09/22	0	246496	10/13/2021	8.90
Phillips, Sherilyn A Total					8.90
Pioneer Valley Books	I215204	2200684	246497	10/13/2021	602.80
Pioneer Valley Books Total					602.80
Plattner, Heather Paullin	REIMB TRAVEL 9/29	0	246498	10/13/2021	180.94
Plattner, Heather Paullin Total					180.94
Praxair Distribution Inc	66133516, 66122070	2201574	246499	10/13/2021	315.46
	66113413	2201599	246499	10/13/2021	42.45
Praxair Distribution Inc Total					357.91
Principal Life Insurance-Sbd Grand	STMT-OCT 21	2201428	246500	10/13/2021	5,309.76
Principal Life Insurance-Sbd Grand Total					5,309.76
Professional Electric Motor Repair	71259	2201527	246501	10/13/2021	128.00
Professional Electric Motor Repair Total					128.00
Proquest LLC	70675652	2201551	246502	10/13/2021	1,928.16
Proquest LLC Total					1,928.16
Quadient Finance USA, Inc.	STMT-9/19/21	0	246503	10/13/2021	750.00
Quadient Finance USA, Inc. Total					750.00
Quill Corporation	19775643	2201302	246504	10/13/2021	220.33
	9-INVS, 8/25-9/22	2201536	246504	10/13/2021	552.60
Quill Corporation Total					772.93

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R. P. Lumber	2-INV5, 8/19-9/9	2201570	246505	10/13/2021	112.00
R. P. Lumber Total					112.00
Raglan, Melissa N	REIMB TRAVEL 09/29	0	246506	10/13/2021	160.16
Raglan, Melissa N Total					160.16
Redneck Trailer Supplies, Inc	RNK1-01971747	2201424	246507	10/13/2021	63.66
Redneck Trailer Supplies, Inc Total					63.66
Regional Office Of Education #17	4002200011	2201580	246508	10/13/2021	17,325.00
	1002200173	2201434	246508	10/13/2021	2,000.00
	1002200171	2201325	246508	10/13/2021	5,641.73
	1002200168	2201283	246508	10/13/2021	20.00
	1002200128	2201195	246508	10/13/2021	20.00
Regional Office Of Education #17 Total	1002200023	2201550	246508	10/13/2021	9,800.00
					34,806.73
Republic Services - #368	0368-001006297 9/20	2200027	246509	10/13/2021	5,286.58
	0368-001006123	2201553	246509	10/13/2021	435.00
	0368-001006297.	2201573	246509	10/13/2021	675.00
Republic Services - #368 Total					6,396.58
Riddell All American	951473907	2201486	246510	10/13/2021	211.74
Riddell All American Total					211.74
Riley, Sara M	REIMB SCHNUCKS 10/05	2201563	246511	10/13/2021	213.95
Riley, Sara M Total					213.95
Ritchason, Jennifer	REIMB GIMKIT 9/18	2201368	246512	10/13/2021	59.88
Ritchason, Jennifer Total					59.88
Rogers Supply Company Inc	BL020443	2201380	246513	10/13/2021	9.73
	BL020290	2201532	246513	10/13/2021	40.58
Rogers Supply Company Inc Total					50.31
Rogers, Heather V	REIMB SUPLS 8/1-8/5	2201543	246514	10/13/2021	141.08
Rogers, Heather V Total					141.08
Romagnoli, Leslie Marie	REIMB TRAVEL 09/29	0	246515	10/13/2021	98.56
Romagnoli, Leslie Marie Total					98.56
Ron Smith Printing Company	156053	2201471	246516	10/13/2021	425.00
	156036	2201426	246516	10/13/2021	30.00
	156013	2201282	246516	10/13/2021	230.00
	156008	2201365	246516	10/13/2021	18.00
Ron Smith Printing Company Total					703.00
Rosa Educational Consulting, Inc.	ROSA612	2201476	246517	10/13/2021	3,000.00
Rosa Educational Consulting, Inc. Total					3,000.00
Rutledge, Kelly	REIMB TRAVEL 8/31	0	246519	10/13/2021	56.67
	REIMB TRAVEL 09/30	0	246518	10/13/2021	193.42
Rutledge, Kelly Total					250.09
Ryner, Lilly	REIMB -OVERPMNT BG C	0	246520	10/13/2021	14.00
Ryner, Lilly Total					14.00
Sam Leman Ford	REIMB TRAVEL 09/30	0	246521	10/13/2021	44.80
Sam Leman Ford Total					44.80

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Schaschwary, Hannah R	REIMB HYVEE	2201298	246522	10/13/2021	41.95	
Schaschwary, Hannah R Total					41.95	
Scholastic Inc.	M7191193	2201190	246523	10/13/2021	197.78	
	M7191192	2201191	246523	10/13/2021	197.78	
	M7191189	2201193	246523	10/13/2021	527.45	
		31789676	2201487	246523	10/13/2021	817.20
Scholastic Inc. Total					1,740.21	
School Newspapers Online		36760	2201315	246524	10/13/2021	725.00
School Newspapers Online Total					725.00	
School Specialty		2.08129E+11	2201326	246525	10/13/2021	19.49
		2.02502E+11	2200578	246525	10/13/2021	2,105.25
		2.08129E+11	2200586	246525	10/13/2021	420.96
School Specialty Total					2,545.70	
Schroen, Staci Nicole	REIMB TRAVEL 09/28		0	246526	10/13/2021	101.87
	REIMB CONF. FEES		0	246526	10/13/2021	160.00
Schroen, Staci Nicole Total					261.87	
Schupbach, Mary Ellen	REIMB TRAVEL 8/31		0	246527	10/13/2021	65.52
	REIMB TRAVEL 9/29		0	246527	10/13/2021	124.49
Schupbach, Mary Ellen Total					190.01	
Scott, Robert W	REIMB TRAVEL 09/30		0	246528	10/13/2021	113.85
Scott, Robert W Total					113.85	
Sebney, Christopher	TRAVEL SEP 21		0	246529	10/13/2021	83.22
Sebney, Christopher Total					83.22	
Select Screen Prints		57943	2201394	246530	10/13/2021	340.00
Select Screen Prints Total					340.00	
Shoemaker, Bayleigh	REIMB TRAVEL 09/30		0	246531	10/13/2021	58.07
Shoemaker, Bayleigh Total					58.07	
Snyder, Jennifer	REIMB TRAVEL		0	246532	10/13/2021	152.15
Snyder, Jennifer Total					152.15	
Sparrow, Elizabeth A	TRAVEL 6/14-9/16		0	246533	10/13/2021	27.10
Sparrow, Elizabeth A Total					27.10	
Specialized Education Of Illinois	INV-120680	2201397	246534	10/13/2021	25,596.18	
Specialized Education Of Illinois Total					25,596.18	
Speiser, Donald	REIMB LUNCH ACT BLN		0	246535	10/13/2021	79.70
Speiser, Donald Total					79.70	
Springfield Electric	S6992190.001	2201377	246536	10/13/2021	37.07	
Springfield Electric Total					37.07	
Stark Excavating, Inc		73202	2201496	246537	10/13/2021	8,485.00
Stark Excavating, Inc Total					8,485.00	
Steffen, Darla Jean	REIMB TRAVEL 09/30		0	246538	10/13/2021	120.85
Steffen, Darla Jean Total					120.85	

Expenditure Summary Report

From Date: 10/13/2021
To Date: 10/13/2021

Vendor	Invoice	PO No.	Check No.	Check Date	Amount
Stevens, Lori Joann	REIMB TRAVEL 09/29	0	246539	10/13/2021	159.60
Stevens, Lori Joann Total					159.60
Stone, Jennifer D	FUEL REIMB-SEPT.	2201491	246540	10/13/2021	25.67
Stone, Jennifer D Total					25.67
Streamwood Behavioral Health Center	14463	2201581	246541	10/13/2021	175.00
Streamwood Behavioral Health Center Total					175.00
Stuebaker, Kristyn R	REIMB TRAVEL 09/30	0	246542	10/13/2021	88.87
Stuebaker, Kristyn R Total					88.87
Syed, Natasha Rose	REIMB TRAVEL 09/30	0	246543	10/13/2021	115.81
Syed, Natasha Rose Total					115.81
Technology Resource Advisors, Inc.	34789	2201231	246545	10/13/2021	1,750.00
Technology Resource Advisors, Inc. Total					1,750.00
Tee Jay Central Inc.	75017, 75018	2201535	246546	10/13/2021	196.00
Tee Jay Central Inc. Total					196.00
The Lifeguard Store	1.11174E+15	2201485	246547	10/13/2021	3,900.00
The Lifeguard Store Total					3,900.00
The Music Shoppe, Inc	3129550	2201356	246548	10/13/2021	72.00
The Music Shoppe, Inc Total					72.00
The Traffic Sign Store	T22135, T22129	2201592	246549	10/13/2021	199.00
The Traffic Sign Store Total					199.00
Thoennes, Lisa A	REIMB TRAVEL 09/30	0	246550	10/13/2021	82.38
Thoennes, Lisa A Total					82.38
Thommes, Shannon	REIMB OVERPMNT BG CK	0	246551	10/13/2021	8.00
Thommes, Shannon Total					8.00
Tim Newburn Designs	1542B	2201186	246552	10/13/2021	3,473.00
Tim Newburn Designs Total					3,473.00
T-MOBILE	STMT-09/21/21	0	246544	10/13/2021	2,443.37
T-MOBILE Total					2,443.37
Topping, Elizabeth	REIMB-HOBBY LOBBY	2201296	246553	10/13/2021	65.19
Topping, Elizabeth Total					65.19
Towanda Water Department	WATER BILL - 9/28	0	246554	10/13/2021	343.50
Towanda Water Department Total					343.50
Town Of Normal Water Dept.	WATER BILL - 9/29	0	246555	10/13/2021	147.54
Town Of Normal Water Dept. Total					147.54
Tractor Supply Co	483523	2201443	246556	10/13/2021	48.98
Tractor Supply Co Total					48.98
Traffic Sign Store	T22023	2201495	246557	10/13/2021	150.00
Traffic Sign Store Total					150.00
Trills & Thrills Music Festiva	2022 DEPOSIT	2201218	246558	10/13/2021	200.00
Trills & Thrills Music Festiva Total					200.00

Expenditure Summary Report

From Date: 10/13/2021
To Date: 10/13/2021

Vendor	Invoice	PO No.	Check No.	Check Date	Amount
Tucker, Mary Jane	REIMB TRAVEL 08/23	0	246559	10/13/2021	57.34
Tucker, Mary Jane Total					57.34
Twin Supplies, LTD.	4-INV5, 7/9-8/18	2201402	246560	10/13/2021	5,695.00
Twin Supplies, LTD. Total					5,695.00
Tyner, Kara	REIMB OVERPMT BG CK	0	246561	10/13/2021	44.00
Tyner, Kara Total					44.00
Uline	139022346	2201524	246562	10/13/2021	167.26
Uline Total					167.26
Unit 5 Vocational Training Ctr/Deck	INV - #125	2201334	246563	10/13/2021	43.75
	INV - #119	2201309	246563	10/13/2021	26.00
Unit 5 Vocational Training Ctr/Deck Total					69.75
Verdery, Traci Kay	REIMB TRAVEL 9/30	0	246564	10/13/2021	90.72
Verdery, Traci Kay Total					90.72
Vex Robotics, Inc.	524694	2201197	246565	10/13/2021	140.10
Vex Robotics, Inc. Total					140.10
Vision Service Plan - (II)	STMT-OCT 21	2201429	246566	10/13/2021	1,153.23
Vision Service Plan - (II) Total					1,153.23
Vista Higher Learning	SI237338	2201452	246567	10/13/2021	537.82
Vista Higher Learning Total					537.82
Vogel, Carolyn Sue	REIMB TRAVEL 09/29	0	246568	10/13/2021	26.32
Vogel, Carolyn Sue Total					26.32
Walker, Karen L	REIMB TRAVEL 09/30	0	246569	10/13/2021	201.99
Walker, Karen L Total					201.99
Watts Copy Systems, Inc	1088474	2201385	246570	10/13/2021	20,115.73
Watts Copy Systems, Inc Total					20,115.73
Watts Copy Systems, Inc.	30131507	2201358	246571	10/13/2021	1,848.00
Watts Copy Systems, Inc. Total					1,848.00
Weber, David Jonathan	REIMB SCI SUPPLS	2201341	246572	10/13/2021	116.03
Weber, David Jonathan Total					116.03
WILCOX ELECTRIC & SERVICES INC.	2.10908E+11	2201587	246573	10/13/2021	4,383.14
WILCOX ELECTRIC & SERVICES INC. Total					4,383.14
Windshield Specialists	6016, 5989	2201492	246574	10/13/2021	1,015.72
Windshield Specialists Total					1,015.72
Winsupply	4-INV5, 9/9-9/22	2201569	246575	10/13/2021	1,535.90
	325196 01	2201379	246575	10/13/2021	321.93
Winsupply Total					1,857.83
Winter, Kelly	REIMB TRAVEL 09/30	0	246576	10/13/2021	42.62
Winter, Kelly Total					42.62
Wollenweber, Sarah Kathleen	REIMB SUPPLIES 9/28	2201482	246577	10/13/2021	55.00
Wollenweber, Sarah Kathleen Total					55.00

Expenditure Summary Report

From Date: 10/13/2021
 To Date: 10/13/2021

Vendor	Invoice	PO No.	Check No.	Check Date	Amount
Youthbuild Mclean Co.Charter School	INSLTM - 5/1-10/01	2201538	246578	10/13/2021	62,298.10
Youthbuild Mclean Co.Charter School Total					62,298.10
Zimmerman, Claire Christine	REIMB TRAVEL 09/30	0	246579	10/13/2021	158.42
Zimmerman, Claire Christine Total					158.42
Zink, Laura Susanne	REIMB TRAVEL 09/29	0	246580	10/13/2021	74.84
Zink, Laura Susanne Total					74.84
Grand Total					1,158,482.06

Expenditure Summary Report

From Date: 10/13/2021
 To Date: 10/13/2021

Fund	Amount
10	833,964.30
20	222,527.84
40	80,844.07
80	21,145.85
Grand Total	1,158,482.06

**McLean County Unit District No. 5
REQUEST FOR DONATION APPROVAL**

Anonymous

**Name of Donation/
Organization:**

Anonymous

**Address of Donor/
Organization:**

The cash donation will be split between the Archive Fund that supports a variety of projects centered around developing citizenship and the Alumni Fund that promotes all aspects of the school's mission statement.

**Description of
Donation:**
*(Include drawings
if applicable)*

\$5,000

Total Value:

None

**Current/Future
Costs To the
School District:**

**Approval
Signatures:**
(As Applicable)

Building Principal:	<i>David Johnson</i>
Athletic Director:	
Supervisor of Maintenance:	
City Official:	
Superintendent:	<i>Kristen Weikle</i>
Date:	

Thank you for your donation!
In an effort to provide adequate information to the Board of Education, it is necessary to provide a complete description of any project donation. This must include all current and potential costs to the school district for project completion and/or maintenance.
Your support of Unit 5 Schools is greatly appreciated.

ILLINOIS STATE BOARD OF EDUCATION
 100 North First Street, N-242
 Springfield, Illinois 62777-0001

SCHOOLWIDE PLAN
Section 1114, Every Student Succeeds Act

Instructions: This completed template along with all related documentation must be:

- Approved by the Local Board of Education
- Signed by the School District Superintendent
- Kept on file with all Title I records
- Only send to ISBE if requested

SCHOOL INFORMATION

School Name:	Pepper Ridge Elementary		
RCDT:	17064005026-2015		
Principal:	Tina Fogal		
Address:	2602 Danbury Drive		
City, ZIP code:	Bloomington, IL 61705		
Telephone:	309-557-4423		
Email address:	fogalt@unit5.org		
Planning Year:	Poverty Rate at Board Approval:	40% Waiver: Y/N	Local Board of Ed. approval date:

DISTRICT INFORMATION

District Name/Number:	McLean County Unit #5
Superintendent:	Dr. Kristen Weikle
Telephone:	309-557-4000
Email address:	weiklek@unit5.org

 Superintendent's Signature

 Date

Schoolwide Plan Components

1. Please include the names of the participants in the creation of this plan:

NAME	REPRESENTATION
Shauna Gourley	CORE (Title teacher)
Leza Kirshenbaum	CORE (LBS1)
Betsy Zimmerman	CORE (2 nd grade)
Lori Spencer	CORE (1 st grade)
Jen Ficek	CORE (4 th grade)
Kara Anderson	CORE (3 rd grade)
Melanie Nemtusiak	CORE (5 th grade)
Alyssa Conrad	CORE (Kindergarten)
Tina Fogal	Principal
Cari Sherrets	Assistant Principal

2. If applicable, please include a list of State educational agency and local educational agency programs and other Federal programs under subsection (a)(3) that will be consolidated in the schoolwide program:

1. Title 1 funds will be used to hire staff, purchase supplies, provide training, and enhance parental involvement.
 2. Mentoring and Induction funds are used to train new teacher in our core instructional strategies and the district approved interventions.
 3. Title 2 funds are used to provide training and support for teachers in literacy instruction through embedded professional development and other trainings.
3. Conduct a comprehensive needs assessment of the entire school:
- a. Include a copy of the document used to conduct the assessment.
 - b. Sample available at <http://www.cde.state.co.us/FedPrograms/consapp/na.asp>.
4. Describe schoolwide reform strategies in narrative form to include the following:
- a. provide opportunities for all children, including each of the subgroups of students (as defined in section 1111(c)(2)) to meet the challenging State academic standards;
 - b. use methods and instructional strategies that strengthen the academic program in the school, increase the amount and quality of learning time, and help provide an enriched and accelerated curriculum, which may include programs, activities, and courses necessary to provide a well-rounded education; and
 - c. address the needs of all children in the school, but particularly the needs of those at risk of not meeting the challenging State academic standards.

School wide reform strategies will provide opportunities for all children to meet the state's academic achievement standards. They are based on scientific research and the school will determine if such needs have been met.

Core Literacy Instruction: Following the Partnership for Comprehensive Literacy (PCL) model, one of our literacy goals will be to continue to implement a reading workshop and writing workshop approach in order to improve our core reading instruction. Observations and teacher feedback will be used to monitor the implementation of Reader's Workshop in the core and address professional development needs. Research has proven that in order for children to become successful readers they need the following: explicit description of the reading strategy, direct instruction followed by guided practice, teacher and student modeling of the strategy, authentic independent practice for reading strategies, and immersion in a print-rich environment.

Reader's Workshop and Writer's Workshop provide opportunities for explicit strategy instruction, guided/independent practice at the students' reading levels, oral and written responses, and sharing to build a literate community. Conferences during independent reading and writing time and observations made during discussions serve not only as chances for teachers to monitor student progress, but also to guide the teacher when developing purposeful lessons.

Data will be examined to identify children that need additional support and interventions in order to meet the state's academic standards. Grade level teams along with the administration, LBS1s, and the Title 1 teacher(s) will meet three times a year for data days. During data days students who are not meeting grade level literacy benchmarks will be targeted for intervention. Intervention will serve as a double dose of differentiated instruction. Each grade level will have a common, built in daily intervention block. Specific skills and strategies that need more emphasis will be identified for students receiving interventions. Our most tangled readers who are in need of literacy interventions will receive support from our most qualified staff members. Administration, grade level teams, and reading interventionists will meet on a regular basis to monitor student progress.

Interventions: Students in need of reading intervention will receive one or more scientifically based intervention from the PCL model. These interventions include Reading Recovery, Assisted Writing, Interactive Writing, Guided Reading Plus, and Comprehension Focus Groups. Data will be used to determine which intervention will match each student's needs.

Definition of each intervention: Guided Reading Plus for Literacy Intervention Groups – Guiding Reading Plus (GRP) is part of the Comprehensive Intervention Model (CIM), a systemic design for preventing reading failure in the early grades and reversing reading failure in the upper grades. GRP is based on research-based practices for promoting success in reading. Guided Reading Plus is a small group intervention for students in grades one through three who are lagging behind their peers in reading. This intervention can also be used with older readers who are reading at early and transitional levels. The goal of GRP is to enable the learner to acquire flexible strategies for solving problems in reading and writing while maintaining a focus on comprehension using guided reading with word study and writing about reading. The intervention focuses on building connections between reading and writing. Comprehension Focus Groups for Literacy Intervention Groups – Comprehension Focus Group (CFG) is part of the Comprehensive Intervention Model (CIM), a systemic design for preventing reading failure in the early grades and reversing reading failure in the upper grades. The Comprehension Focus Group includes three units of study: (1) Text and Genre Study; (2) Strategy Units; and (3) Content Units. Schools can use the (CIM) interventions as a Response to Intervention method (Dorn & Schubert, 2008). CFG is based on research-based practices for promoting success in reading. Assisted Writing - Assisted writing intervention is for students in first to fourth grades who are struggling with literacy processing. It promotes the reciprocal processes between reading and writing. It is a shared writing experience between the teacher and a small group of

emergent to beginning early writers. Assisted writing assists the children in developing reading and writing strategies for operating print. The teacher is given the opportunity to see how different children are processing print. The teacher and students construct a story that will be transcribed together. Reading Recovery is an intense, 30 minute/daily, one-to-one intervention. Reading Recovery provides early intervention to the lowest-achieving first grade children to develop effective strategies for reading and writing to reach average levels of classroom performance. The objective of Reading Recovery is to promote accelerated learning so that children become successful readers and writers with internal, self-extending literacy learning systems. Reading Recovery teaches the child to develop strategic behaviors to use on texts in both reading and writing. Every lesson incorporates learning about letter/sound relationships. With support from sound boxes and letter boxes, children are taught to hear and record sounds and to work with spelling patterns. Comprehension and problem solving with print are encouraged in order for decoding to be purposeful and fluent.

5. Provide any activity information regarding counseling, school-based mental health programs, specialized instructional support services, mentoring services, and other strategies to improve students' skills outside the academic subject areas.

Our social worker provides counseling with students, either individually or in small groups, that have Individualized Educational Plans to address their social emotional goals. The social worker also supports classroom teachers by completing whole class lessons on specific topics such as empathy and accepting differences. The social worker meets with students on a basis if having issues they need to discuss (parents' divorce, bullying, etc.) There is also support for classroom teachers by providing resources to use with students when they have classroom wide issues such as bullying concerns.

Student Leadership Opportunities are available to fifth grade students. Opportunities include safety patrol, recess monitor, recycling and office helpers. The program is designed to promote service learning for the students. The group is comprised of students interested in helping out around the school and modeling positive behaviors for younger students.

Student Council represents the voice of our students. They help organize community service projects, arrange school-wide activities, and provide input on school decisions. The goal is to build school pride, encourage positive relationships within the school and provide opportunities for students to cooperate and participate in school activities. Student council focuses on leadership, service, student voice, engagement and school improvement.

Promise Council is a cooperative effort between school leaders and community contacts, designed to meet some of the unique needs of Pepper Ridge students. The initial focus is in meeting students' academic and physical needs. The goal is to increase mentoring opportunities and fill those spots with volunteers. Another goal is to provide additional opportunity for parental engagement at the school. The PRPC works with individual volunteers and partner organizations across all sectors: businesses, universities, service organizations, faith-based groups, retirees, and health care.

Opening Doors Program is a college and program that is designed for our 5th grade students. This program speakers, activities, and field trips is organized by Pepper Ridge's Promise Council. The PRPC believes that children deserve the opportunity to succeed. We know that every child has a better chance to succeed when the following promises are met: caring adults, safe places, healthy start, effective education and opportunities to help others.

6. Include any activity information regarding the preparation for and awareness of opportunities for postsecondary education and the workforce, which may include career and technical education programs and broadening secondary school students' access to coursework to earn postsecondary credit while still in high school (such as Advanced Placement, International Baccalaureate, dual or concurrent enrollment, or early college high schools).

P21 (21st Century Learning Standards) that are utilized include: Student driven assessments and a shift from a content focus to an application of learning. Open-ended and multi modal assessments are utilized. Students know their own learning targets and monitor and track their progress, and it is the students' responsibility to show what they know and can do. Teachers give feedback and students are expected to respond to the feedback. Student choice in assessments and self-assessment is utilized. Students are exposed to multiple forms of communication – written, technology, and verbal. Our math coach trains staff on DOK of learning and 3 Act Tasks. Tech coaches train and promote new innovations in communication. Group problem solving is utilized in math and group inquiry is utilized in science. Play-based choice centers are in kindergarten. Students work independently on projects and learn to meet deadlines.

Opening Doors Program is a college and career based program that is designed for our 5th grade students. This program, filled with speakers, activities, and field trips, is organized by Pepper Ridge's Promise Council. The PRPC believes that children deserve the opportunity to succeed. We know that every child has a better chance to succeed when the following promises are met: caring adults, safe places, healthy start, effective education and opportunities to help others.

Technology plays a significant role in our overall curriculum. Students in K-5th grade have a device readily available for them. To promote best practices in technology, students are taught Digital Citizenship. The purpose is to create a positive school culture that supports safe and responsible technology use. The program addresses real challenges for teachers and students to help navigate cyberbullying, internet safety, and other digital dilemmas. Students also learn and utilize Google Suite (G Suite). G Suite is a package of cloud-based services that provide a way to work together online using email, calendar, real-time document collaborations and more. In all grade levels, coding (programming) is taught in IMC class. With a demand for skilled coders and programmers, coding skills are career building skills. Coding also improves skills in reading and math, while promoting perseverance and problem solving. Resources utilized include CS First: Scratch & Made with Code, Tynker, and Hour of Code.

7. Specify any activity information regarding the implementation of a schoolwide tiered model to prevent and address problem behavior, and early intervening services, coordinated with similar activities and services carried out under the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.).

School- Wide Universal Systems Include: (Frequency monitored Weekly, Monthly, and Quarterly)

- Administrative and faculty buy in
- Building-wide behavioral expectations that are taught to all
- Internal coach Tier I and Tier II coaches and PBIS team
- Behavior Matrix, T-Chart, data collection system
- Cool Tools, School Assemblies, PBIS Incentives (i.e.-Puma Paws), Out of the Blue Days, Anti-Bully

Classroom-wide Strategies – Tokens, Point System, Class Dojo, 2nd Step

PBIS Process

Step 1: Positive Behavior Interventions and Supports (PBIS) is implemented on a school wide basis with integrity and fidelity.

Step 2: Universal Screener(SAEBRS) will be administered to students in 2nd-5th grades and K-5th Grade teachers will complete a screener on each student. Completion dates are within the months of October and February, after having students at least 30 days into the school year/semester. Screening data will be reviewed by Tier I PBIS Coach, Tier II PBIS Coach, administration and classroom staff.

Internalizing and Externalizing Dimensions of the Universal Screener

This screener is **completed by the teacher** and asks the teacher to consider each student against the definitions.

Internalizing refers to all behavioral issues that are directed inwardly to get away from a social environment. They represent problems with self. They are self-imposed and involve social avoidance.

Externalizing refers to all behavioral issues that are directed outwardly, by the child, toward the external social environment. They usually involve behavioral excesses.

Step 3: Students whose scores meet the internalizing or externalizing criteria will be in the first round of intervention (i.e. CICO).

PBIS Check In Check Out (CICO) – Key Features - Minimum 20 school days of frequency 10-15% of students

- Same intervention for all
- Same CICO time
- School-wide goals
- Same daily progress report (DPR)
- DPR goes home daily (Daily Progress Report)

Step 4: After students are identified for the first round of intervention, an awareness letter and parent scripts (district developed) will go home notifying them of their child’s entry into PBIS Check In/Check Out Intervention. CICO will begin with the assistance of PBIS Tier 2 team.

Step 5: If CICO is not successful after 20 school days (or as defined by PBIS Tier 2 team), use DPR data and other (i.e. attendance, office referrals, etc.) to determine if Individual CICO (ICICO) is necessary, which is done with individual features such as place or person.

Step 5 Continued: If CICO is not successful after 20 school days (or as defined by PBIS Tier 2 team), use DPR data and other (i.e. attendance, office referrals, etc.) to determine if:

- *Individual CICO (ICICO) is necessary (*Done with individual features such as place or person)*

OR

- Social Academic Instructional Group (SAIG) is necessary
 - Problem-Solving Group
 - Pro-social Skills Group
 - Academic Behaviors Group

Individualized CICO – Key Features

- School-wide goals
- Same daily progress report

- Including-
 - Mentoring
 - Extra period
 - Change location
 - Change Adult
 - Parent signoff

Social Academic Instructional Group Key Features (SAIG)

- 1:3-5 student ratios for 2 – 4 weeks min.
- Problem-Solving Group
- Pro-social Skills Group
- Academic Behaviors Group

Step 6: If ICICO is used and is not successful after 20 school days, evaluate the need for SAIG or an FBA/BIP – *OR* - If SAIG is not successful after first cycle, evaluate the need for continued SAIG (second round) or an FBA/BIP. IF FBA and BIP are created – Go to CARES Process.

Step 7: If after ICICO or SAIG implementation, sufficient progress is not being made: The teacher will meet with the building administrator to discuss the need for a

CARES referral

- Review the Intervention Planner and student CICO, ICICO or SAIG daily progress report data.
- CARES case manager is assigned by administrator

Step 8: The classroom teacher and/or the individual providing the intervention will meet with CARES case manager to complete the CARES referral form in Embrace.

Step 9: Contact the parent to explain that a referral is being made and how the process will work.

Step 10: The classroom teacher will meet with the CARES case manager (and school psychologist/social worker) prior to CARES meeting to review the data collected to be presented at the CARES meeting.

- Determine the need to complete Problem Behavior Checklist and/or Motivational Assessment Scale

Step 11: CARES meeting

- The CARES case manager and referring teacher will briefly share the case.
- Complete the Brief FBA/BIP (Pathway form).
- The CARES team will determine the next steps

Process may include, but is not limited to:

Parent Interview	Student Interview	Teacher Interview
Observations	Strengths/Difficulty	Interest Inventory

Other assessments as needed

Brief FBA/BIP Key Features* (2 to 4 weeks min.):

- Address only one behavior that is operationally defined (observable and countable)
- Interventions chosen based on function
- Direct instruction of behavior is provided
- 1+ strategy for prevention
- 1+ strategy for minimizing reinforcement of problem behavior
- 1+ strategy for reinforcing the use of desired behaviors
- Data for plans reviewed bi-weekly

****Monitored by BIP data Track and Daily Progress DPR Point Sheets.***

Step 12: An individualized instruction plan (The Targeted Intervention Plan) will be created. Tier II intervention should be provided as a part of this plan. The progress monitoring tool targets should be determined by the team and the CARES follow-up meeting should be set.

Step 13: Before the follow-up meeting, CARES case manager will follow up with the individual providing intervention to discuss interventions being used during the process.

Step 14: CARES Follow-Up meeting

If a Brief FBA/BIP is not successful after a maximum of 4 weeks, evaluate the need for Tier III Intervention. The CARES Case Manager needs to have the parent sign the **Permission to Screen Form** (check the “other” box). This form needs to be signed if you plan to use the data for eligibility purposes in the future.

- a) Complex FBA/BIP
Process includes:
 - i. Standardized Screeners (i.e. BESS, etc.)
 - ii. Observations
- b) Set next Follow-Up meeting

Complex FBA/BIP Key Features:

- Interventions designed based on function
- Direct instruction of behavior is provided
- Address multiple settings and behaviors
- Highly individualized interventions
- Must use SIMEO data tools

Step 15: CARES Follow-Up meeting #2

If Complex FBA/BIP is not successful after a maximum of 3 weeks, evaluate need for a TIER III WRAP. This may include referrals to community resources (i.e. counseling agency, crisis intervention team/SASS, Promise Council, etc.).

Wraparound Features*:

- Highly individualized interventions
- Team includes family/school/ community/natural supports
- Frequent team meetings
- Must use SIMEO data tools

**Students at-risk for change of placement move immediately to Complex FBA/BIP and Wrap*

Step 16: If the student is not making sufficient progress, as defined by school-based decision making rules, the CARES team and/or the PBIS problem solving team may consult with the building administrator and proceed to a special education referral.

8. Include any activity information regarding professional development and other activities for teachers, paraprofessionals, and other school personnel to improve instruction and use of data from academic assessments, and to recruit and retain effective teachers, particularly in high need subjects.

High quality and ongoing professional development is available for all staff to enable children to achieve state academic content standards.

Professional development opportunities are widely available for teachers and staff at Elementary School. Staff members participate in professional training provided through classes offered by the district and regional offices. In addition, the staff regularly participates in Professional Learning Communities (PLC). Time has been allotted on 12 late start days by the school district for teachers to meet in their PLCs.

A PLC is an ongoing school improvement process used to establish a culture that is based on building teacher leadership and improving student learning. Through participation in PLCs, teachers enhance their leadership abilities while working as members of ongoing collaborative teams that focus on improving student learning.

In addition to these professional development opportunities, teachers have access to a variety of other invaluable resources provided by the literacy and math team including coaching meetings for lesson development and modeled instruction as well as a variety of professional books and other resources.

Pepper Ridge also utilizes the teacher leadership capacity of its staff by encouraging staff members to lead professional development during institute days and faculty meetings as well as encouraging staff members to visit each other's classrooms to learn from our own staff best practices and strategies.

9. Describe any activity information regarding strategies for assisting preschool children in the transition from early childhood education programs to local elementary school programs.

Careful consideration will be given to children transitioning from early childhood programs (Head Start, Pre-K, Early Childhood Education) to kindergarten. These identified students will be given high priority regarding classroom placement and referral for additional assessment. Whenever possible, a transition meeting is held in the spring with the early childhood staff, kindergarten staff, parents, and administration.

THE SCHOOLWIDE PLAN (section 1114)

Any eligible school that desires to operate a schoolwide program shall develop a comprehensive plan (or amend a plan for such a program that was in existence on the day before the date of the enactment of the Every Student Succeeds Act)

(A) IN GENERAL

1. USE OF FUNDS

(A) ELIGIBILITY

Schoolwide programs may consolidate and use these funds with other Federal, State and local funds to upgrade an entire educational program that serves an eligible school attendance area that is not less than 40 percent of the children are from low-income families, or not less than 40 percent of the children enrolled in the school are from such families.

(B) EXCEPTION

If a schoolwide program will best serve the needs of the students at the eligible school attendance area (which less than 40 percent of the children are from low-income families, or a school for which less than 40 percent of the children enrolled in the school are from such families) by improving academic achievement and other factors, then that school may receive a waiver from the State educational agency.

2. IDENTIFICATION OF STUDENTS IS NOT REQUIRED

(A) GENERAL

Participation in a schoolwide program means a school does not have to identify any children or individuals as eligible or as receiving services provided as supplementary.

(B) SUPPLEMENTAL FUNDS

A school participating in a schoolwide program can only use these funds to supplement where non-Federal sources may not be available, which includes funds needed to provide services that are required by law for children with disabilities and English learners; in accordance with the method of determination described in section 1118(b)(2).

3. EXEMPTION FROM STATUTORY AND REGULATORY REQUIREMENTS

(A) EXEMPTION

Please note that the Secretary may exempt schoolwide programs from statutory or regulatory provisions of any other noncompetitive formula grant program administered by the Secretary (other than formula or discretionary grant programs under the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.), except as provided in section 613(a)(2)(D) of such Act (20 U.S.C. 1413(a)(2)(D))), or any discretionary grant program administered by the Secretary, to support schoolwide programs if the intent and purposes of such other programs are met.

(B) REQUIREMENTS

A school that chooses to use funds from such other programs shall not be relieved of the requirements relating to health, safety, civil rights, student and parental participation and involvement, services to private school children, comparability of services, maintenance of effort, uses of Federal funds to supplement, not supplant non-Federal funds (in accordance with the method of determination described in section 1118(b)(2)), or the distribution of funds to State educational agencies or local educational agencies that apply to the receipt of funds from such programs.

(C) RECORDS

Schoolwide schools must maintain records that demonstrate the use of funds from all Federal programs. These records must address the intent and purposes of each of the Federal programs that were consolidated to support the schoolwide program. Separate fiscal accounting records or the identification of specific activities is not required.

(B) PLAN DEVELOPMENT

The comprehensive plan shall be:

1. Developed during a one-year period, unless:
 - the local educational agency determines, in consultation with the school, that less time is needed to develop and implement the schoolwide program; or
 - the school is operating a schoolwide program on the day before the date of the enactment of the Every Student Succeeds Act, in which case such school may continue to operate such program, but shall develop amendments to its existing plan during the first year of assistance after that date to reflect the provisions of this section.
2. Developed with the involvement of parents and other members of the community to be served and individuals who will carry out such plan, including teachers, principals, other school leaders, paraprofessionals present in the school, administrators (including administrators of programs described in other parts of this title), the local educational agency, to the extent feasible, tribes and tribal organizations present in the community, and, if appropriate, specialized instructional support personnel, technical assistance providers, school staff, if the plan relates to a secondary school, students, and other individuals determined by the school;
3. In effect for the duration of the school's participation under this part and reviewed and revised, as necessary, by the school.
4. Available to the local education agency, parents, and the public, and the information contained in such plan shall be in an understandable format.
5. If appropriate, developed in coordination and integration with other Federal, State, and local services, resources, and programs, such as programs supported under this Act, violence prevention programs, nutrition programs, housing programs, Head Start programs, adult education programs, career and technical education programs, and schools implementing comprehensive support and improvement activities or targeted support and improvement activities under section 1111(d).
6. Based on a comprehensive needs assessment of the entire school that takes into account information on the academic achievement of children in relation to the challenging State academic standards, particularly the needs of those children who are failing, or are at-risk of failing, to meet the challenging State academic standards and any other factors as determined by the local educational agency.

(C) PRESCHOOL PROGRAMS

A school that operates a schoolwide program under this section may use funds available under this part to establish or enhance preschool programs for children who are under 6 years of age.

(D) DELIVERY OF SERVICES

The services of a schoolwide program under this section may be delivered by nonprofit or for-profit external providers with expertise in using evidence-based or other effective strategies to improve student achievement.

(E) USE OF FUNDS FOR DUAL OR CONCURRENT ENROLLMENT PROGRAMS

1. IN GENERAL

A secondary school operating a schoolwide program under this section may use funds received under this part to operate dual or concurrent enrollment programs that address the needs of low-achieving secondary school students and those at risk of not meeting the challenging State academic standards.

2. FLEXIBILITY OF FUNDS

A school using funds received under this part for a dual or concurrent enrollment program described in paragraph (1) may use such funds for any of the costs associated with such program, including the costs of;

- i. training for teachers, and joint professional development for teachers in collaboration with career and technical educators and educators from institutions of higher education, where appropriate, for the purpose of integrating rigorous academics in such program;
- ii. tuition and fees, books, required instructional materials for such program, and innovative delivery methods; and
- iii. transportation to and from such program.

3. RULE OF CONSTRUCTION

Nothing in this subsection shall be construed to impose on any State any requirement or rule regarding dual or concurrent enrollment programs that is inconsistent with State law.

ILLINOIS STATE BOARD OF EDUCATION
 100 North First Street, N-242
 Springfield, Illinois 62777-0001

SCHOOLWIDE PLAN
Section 1114, Every Student Succeeds Act

Instructions: This completed template along with all related documentation must be:

- Approved by the Local Board of Education
- Signed by the School District Superintendent
- Kept on file with all Title I records
- Only send to ISBE if requested

SCHOOL INFORMATION

School Name:	Fox Creek Elementary		
RCDT:	170640050262017		
Principal:	Leslie Davenport		
Address:	3910 Timberwolf Trail		
City, ZIP code:	Bloomington, IL 61705		
Telephone:	(309) 557-4416		
Email address:	davenportla@unit5.org		
Planning Year:	Poverty Rate at Board Approval:	40% Waiver: Y/N	Local Board of Ed. approval date:
21-22	70.28%	N	April 2021

DISTRICT INFORMATION

District Name/Number:	McLean County Unit 5
Superintendent:	Dr. Kristen Kendrick-Weikle
Telephone:	(309) 557-4000
Email address:	weiklek@unit5.org

 Superintendent's Signature

 Date

Schoolwide Plan Components

1. Please include the names of the participants in the creation of this plan:

NAME	REPRESENTATION
Sarah Egge	CORE (Title teacher)
Blair Broker	CORE (4th Grade)
Susan Felix	CORE (5th Grade)
Alicia Birky	CORE (2nd Grade)
Kristen Hammer	CORE (1st Grade)
Kjersten Woodward	CORE (3rd Grade)
Kelly Reardon	CORE (Kindergarten)
Traci Hayward	Assistant Principal
Leslie Davenport	Principal

2. If applicable, please include a list of State educational agency and local educational agency programs and other Federal programs under subsection (a)(3) that will be consolidated in the schoolwide program:

1. Title 1 funds will be used to hire staff, purchase supplies, provide training, and enhance parental involvement.
2. Mentoring and Induction funds are used to train new teacher in our core instructional strategies and the district approved interventions.
3. Title 2 funds are used to provide training and support for teachers in literacy instruction through embedded professional development and other trainings.

3. Conduct a comprehensive needs assessment of the entire school:

- a. Include a copy of the document used to conduct the assessment.
- b. Sample available at <http://www.cde.state.co.us/FedPrograms/consapp/na.asp>.

4. Describe schoolwide reform strategies in narrative form to include the following:

- a. provide opportunities for all children, including each of the subgroups of students (as defined in section 1111(c)(2)) to meet the challenging State academic standards;
- b. use methods and instructional strategies that strengthen the academic program in the school, increase the amount and quality of learning time, and help provide an enriched and accelerated curriculum, which may include programs, activities, and courses necessary to provide a well-rounded education; and
- c. address the needs of all children in the school, but particularly the needs of those at risk of not meeting the challenging State academic standards.

Schoolwide reform strategies will provide opportunities for all children to meet the state’s academic achievement standards. They are based on scientific research and the school will determine if such needs have been met. Core Literacy Instruction: Following the Partnership for Comprehensive Literacy (PCL) model, one of our literacy goals will be to continue to implement a reading workshop and writing workshop approach in order to improve our core reading instruction. The ESAIL survey will be used to monitor the implementation of Reader’s Workshop in the core and address professional development needs. Research has proven that in order for children to become successful readers they need – explicit description of the reading strategy, direct instruction followed by guided

practice, teacher and student modeling of the strategy, authentic independent practice for reading strategies, and immersion in a print-rich environment.

Reader's Workshop and Writer's Workshop provide opportunities for explicit strategy instruction, guided/independent practice at the students' reading levels, oral and written responses, and sharing to build a literate community. Conferences during independent reading and writing time and observations made during discussions serve not only as chances for teachers to monitor student progress, but also to guide the teacher when developing purposeful lessons.

Data will be examined to identify children that need additional support and interventions in order to meet the state's academic standards. Grade level teams along with the administration, LBS1s, and the Title 1 teacher(s) will meet three times a year for data days. During data days students who are not meeting grade level literacy benchmarks will be targeted for intervention. Intervention will serve as a double dose of differentiated instruction. Each grade level will have a common, built in daily intervention block. Specific skills and strategies that need more emphasis will be identified for students receiving interventions. Our most tangled readers who are in need of literacy interventions will receive support from our most qualified staff members. Administration, grade level teams, and reading interventionists will meet on a regular basis to monitor student progress.

Interventions: Students in need of reading intervention will receive one or more scientifically based intervention from the PCL model. These interventions include Reading Recovery, Assisted Writing, Guided Reading Plus, and Comprehension Focus Groups. Data will be used to determine which intervention will match each student's needs.

Definition of each intervention: Guided Reading Plus for Literacy Intervention Groups – Guiding Reading Plus (GRP) is part of the Comprehensive Intervention Model (CIM), a systemic design for preventing reading failure in the early grades and reversing reading failure in the upper grades. GRP is based on research-based practices for promoting success in reading. Guided Reading Plus is a small group intervention for students in grades one through three who are lagging behind their peers in reading. This intervention can also be used with older readers who are reading at early and transitional levels. The goal of GRP is to enable the learner to acquire flexible strategies for solving problems in reading and writing while maintaining a focus on comprehension using guided reading with word study and writing about reading. The intervention focuses on building connections between reading and writing. Comprehension Focus Groups for Literacy Intervention Groups – Comprehension Focus Group (CFG) is part of the Comprehensive Intervention Model (CIM), a systemic design for preventing reading failure in the early grades and reversing reading failure in the upper grades. The Comprehension Focus Group includes three units of study: (1) Text and Genre Study; (2) Strategy Units; and (3) Content Units. Schools can use the (CIM) interventions as a Response to Intervention method (Dorn & Schubert, 2008). CFG is based on research-based practices for promoting success in reading. Assisted Writing - Assisted writing intervention is for students in first to fourth grades who are struggling with literacy processing. It promotes the reciprocal processes between reading and writing. It is a shared writing experience between the teacher and a small group of emergent to beginning early writers. Assisted writing assists the children in developing reading and writing strategies for operating print. The teacher is given the opportunity to see how different children are processing print. The teacher and students construct a story that will be transcribed together. Reading Recovery is an intense, 30 minute/daily, one-to-one intervention. Reading Recovery provides early intervention to the lowest-achieving first grade children to develop effective strategies for reading and writing to reach average levels of classroom performance. The objective of Reading Recovery is to promote accelerated learning so that children become successful readers and writers with internal, self-extending literacy learning systems. Reading Recovery teaches the child to develop strategic behaviors to use on texts in both reading and writing. Every lesson incorporates learning about letter/sound relationships. With support from sound boxes and letter boxes, children are taught to hear and record sounds and to work with spelling patterns. Comprehension and problem solving with print are encouraged in order for decoding to be purposeful and fluent.

5. Provide any activity information regarding counseling, school-based mental health programs, specialized instructional support services, mentoring services, and other strategies to improve students' skills outside the academic subject areas.

Fox Creek has a Family Coordinator to assist families and students with any needs that they might have. The Family Coordinator completes home visits and links families to resources in the community in an effort to reduce any barriers families might have. The Family Coordinator networks with community resources to provide snacks, booster seats, clothing, and transportation to support the families at Fox Creek. The Family Coordinator also meets with students on an individual basis when they are struggling with behavior or need extra social/emotional support.

Our social worker provides counseling with students, either individually or in small groups, that have Individualized Educational Plans to address their social-emotional goals. The social worker also supports classroom teachers by completing whole class lessons on specific topics such as empathy and accepting differences. The social worker meets with students on a “touch base” basis if he/she is having issues they need to discuss (parents’ divorce, bullying, etc.) There is also support for classroom teachers by providing resources to use with students when they have classroom-wide issues such as bullying concerns.

6. Include any activity information regarding the preparation for and awareness of opportunities for postsecondary education and the workforce, which may include career and technical education programs and broadening secondary school students access to coursework to earn postsecondary credit while still in high school (such as Advanced Placement, International Baccalaureate, dual or concurrent enrollment, or early college high schools).

P21 (21st Century Learning Standards) that are utilized include: Student-driven assessments and a shift from a content focus to an application of learning. Open-ended and multi-modal assessments are utilized. Students know their own learning targets and monitor and track their progress, and it is the student’s responsibility to show what they know and can do. Teachers give feedback and students are expected to respond to the feedback. Student choice in assessments and self-assessment is utilized. Students are exposed to multiple forms of communication – written, technology, and verbal. Our math coach trains staff on DOK of learning. Tech coaches to train and promote new innovations in communication. Group problem solving is utilized in math and group inquiry is utilized in science. Play-based choice centers are in kindergarten. Students work independently on projects and learn to meet deadlines.

Stem projects and challenges include:

Teachers have STEM bins. Bins with different materials in them. Pictures of something are presented - car, building, playground, slide etc and students try to build "it" out of the materials provided. As students get better at this, there is a writing portion about what worked and what didn't.

Partnership with Illinois Nutrition Education Programs: SNAP -Education at Your School. This program is teaching youth about healthy eating and physical activity to help them to be better prepared for learning.

7. Specify any activity information regarding the implementation of a schoolwide tiered model to prevent and address problem behavior, and early intervening services, coordinated with similar activities and services carried out under the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.).

School-Wide Universal Systems Include: (Frequency monitored Weekly, Monthly, Quarterly)

Administrative and faculty buy-in
Building-wide behavioral expectations that are taught to all
Internal coach and PBIS team
Behavior Matrix, T-Chart, data collection system
Cool Tools, School Assemblies, PBIS Incentives, Out of the Blue Days, Anti-Bully
Classroom-wide Strategies – Tokens, Point System, Class Dojo, 2nd Step

PBIS Process

Step 1: Positive Behavior Interventions and Supports (PBIS) is implemented on a school wide basis with integrity and fidelity.

Step 2: Universal Screener will be administered to students in K-5. Completion dates are within the months of October and February, after having students at least 30 days into the school year/semester. Top 3 internalizing and top 3 externalizing students are identified.

Internalizing and Externalizing Dimensions of the Universal Screener

This screener is **completed by the teacher** and asks the teacher to consider each student against the definitions.

Internalizing refers to all behavioral issues that are directed inwardly to get away from a social environment. They represent problems with self. They are self-imposed and involve social avoidance.

Externalizing refers to all behavioral issues that are directed outwardly, by the child, toward the external social environment. They usually involve behavioral excesses.

Step 3: After the top 3 internalizing and top 3 externalizing students are identified. Gate 2/Universal Screener will be administered to identified students - Students whose scores meet the internalizing or externalizing criteria on Gate 2 go into the first round of intervention (i.e. CICO).

PBIS Check In Check Out CICO – Key Features - Minimum 20 school days of frequency

10-15% of students

- Same intervention for all
- Same CICO time
- School-wide goals
- Same daily progress report (DPR)
- DPR goes home daily (Daily Progress Report)

Step 4: After students are identified for the first round of intervention, an awareness letter and parent scripts (district developed) will go home notifying them of their child’s entry into PBIS Check-In/Check-Out Intervention. CICO will begin with the assistance of the PBIS Tier 2 team.

Step 5: If CICO is not successful after 20 school days (or as defined by PBIS Tier 2 team), use DPR data and other (i.e. attendance, office referrals, etc.) to determine if Individual CICO (ICICO) is necessary, which is done with individual features such as place or person.

Step 5 Continued: If CICO is not successful after 20 school days (or as defined by PBIS Tier 2 team), use DPR data and other (i.e. attendance, office referrals, etc.) to determine if:

*Individual CICO (ICICO) is necessary (*Done with individual features such as place or person) See Above*

OR

Social Academic Instructional Group (SAIG) is necessary

- Problem-Solving Group
- Pro-social Skills Group
- Academic Behaviors Group

Individualized CICO – Key Features

- School-wide goals
- Same daily progress report
- Including-
 - Mentoring
 - Extra period
 - Change location
 - Change Adult
 - Parent signoff

Social Academic Instructional Group Key Features (SAIG)

- 1:3-5 student ratios for 2 – 4 weeks min.
- Problem-Solving Group
- Pro-social Skills Group
- Academic Behaviors Group

Step 6: If ICICO is used and is not successful after 20 school days, evaluate the need for SAIG or an FBA/BIP – OR - If SAIG is not successful after first cycle, evaluate the need for continued SAIG (second round) or an FBA/BIP. IF FBA and BIP are created – Go to CARES Process.

Step 7: If after ICICO or SAIG implementation, sufficient progress is not being made: The teacher will meet with the building administrator to discuss the need for a CARES referral

Review the Intervention Planner and student CICO, ICICO or SAIG daily progress report data.
CARES case manager is assigned by the administrator

Step 8: The classroom teacher and/or the individual providing the intervention will meet with CARES case manager to complete the CARES referral form in FileMaker.

Step 9: Contact the parent to explain that a referral is being made and how the process will work.

Step 10: The classroom teacher will meet with the CARES case manager (and school psychologist/social worker) prior to CARES meeting to review the data collected to be presented at the CARES meeting.

Determine the need to complete Problem Behavior Checklist and/or Motivational Assessment Scale

Step 11: CARES meeting

The CARES case manager and referring teacher will briefly share the case.
Complete the Brief FBA/BIP (Pathway form).
The CARES team will determine the next steps

Process may include, but is not limited to:

Parent Interview Student Interview Teacher Interview
Observations Strengths/Difficulty Interest Inventory
Other assessments as needed

Brief FBA/BIP Key Features* (2 to 4 weeks min.):

- Address only one behavior that is operationally defined (observable and countable)
- Interventions chosen based on function
- Direct instruction of behavior is provided
- 1+ strategy for prevention
- 1+ strategy for minimizing reinforcement of problem behavior
- 1+ strategy for reinforcing the use of desired behaviors
- Data for plans reviewed bi-weekly

***Monitored by BIP data Track and Daily Progress DPR Point Sheets.**

Step 12: An individualized instruction plan (The Targeted Intervention Plan) will be created. Tier II intervention should be provided as a part of this plan. The progress monitoring tool targets should be determined by the team and the CARES follow-up meeting should be set.

Step 13: Before the follow-up meeting, CARES case manager will follow up with the individual providing intervention to discuss interventions being used during the process.

Step 14: CARES Follow-Up meeting

If a Brief FBA/BIP is not successful after a maximum of 4 weeks, evaluate the need for Tier III Intervention. The CARES Case Manager needs to have the parent sign the **Permission to Screen Form** (check the "other" box). This form needs to be signed if you plan to use the data for eligibility purposes in the future.

Complex FBA/BIP

Process includes:

Standardized Screeners (i.e. BESS, etc.)
Observations

Set next Follow-Up meeting

Complex FBA/BIP Key Features:

Interventions designed based on function
Direct instruction of behavior is provided

Address multiple settings and behaviors
Highly individualized interventions
Must use SIMEO data tools

Step 15: CARES Follow-Up meeting #2

If Complex FBA/BIP is not successful after a maximum of 3 weeks, evaluate need for a TIER III WRAP. This may include referrals to community resources (i.e. counseling agency, crisis intervention team/SASS, Promise Council, etc.).

Wraparound Features*:

Highly individualized interventions
Team includes family/school/ community/natural supports
Frequent team meetings
Must use SIMEO data tools

**Students at-risk for change of placement move immediately to Complex FBA/BIP and Wrap*

Step 16: If the student is not making sufficient progress, as defined by school-based decision-making rules, the CARES team and/or the PBIS problem-solving team may consult with the building administrator and proceed to a special education referral.

8. Include any activity information regarding professional development and other activities for teachers, paraprofessionals, and other school personnel to improve instruction and use of data from academic assessments, and to recruit and retain effective teachers, particularly in high need subjects.

High-quality and ongoing professional development is available for all staff to enable children to achieve state academic content standards.

Professional development opportunities are widely available for teachers and staff at Fox Creek Elementary School. Staff members participate in professional training provided through classes offered by the district and regional offices. In addition, the staff regularly participates in Professional Learning Communities (PLC). Time has been allotted on 12 late start days by the school district for teachers to meet in their PLCs.

A PLC is an ongoing school improvement process used to establish a culture that is based on building teacher leadership and improving student learning. Through participation in PLCs, teachers enhance their leadership abilities while working as members of ongoing collaborative teams that focus on improving student learning. In addition to these professional development opportunities, teachers have access to a variety of other invaluable resources provided by the literacy and math team including coaching meetings for lesson development and modeled instruction as well as a variety of professional books and other resources.

Fox Creek also utilizes the teacher leadership capacity of its staff by encouraging staff members to lead professional development during institute days and faculty meetings as well as encouraging staff members to visit each other's classrooms to learn from our own staff best practices and strategies.

9. Describe any activity information regarding strategies for assisting preschool children in the transition from early childhood education programs to local elementary school programs.

Careful consideration will be given to children transitioning from early childhood programs (Head Start, Pre-K, Early Childhood Education) to kindergarten. These identified students will be given high priority regarding classroom placement and referral for additional assessment. Whenever possible, a transition meeting is held in the spring with the early childhood staff, kindergarten staff, parents, and administration.

THE SCHOOLWIDE PLAN (section 1114)

Any eligible school that desires to operate a schoolwide program shall develop a comprehensive plan (or amend a plan for such a program that was in existence on the day before the date of the enactment of the Every Student Succeeds Act)

(A) IN GENERAL

1. USE OF FUNDS

(A) ELIGIBILITY

Schoolwide programs may consolidate and use these funds with other Federal, State and local funds to upgrade an entire educational program that serves an eligible school attendance area that is not less than 40 percent of the children are from low-income families, or not less than 40 percent of the children enrolled in the school are from such families.

(B) EXCEPTION

If a schoolwide program will best serve the needs of the students at the eligible school attendance area (which less than 40 percent of the children are from low-income families, or a school for which less than 40 percent of the children enrolled in the school are from such families) by improving academic achievement and other factors, then that school may receive a waiver from the State educational agency.

2. IDENTIFICATION OF STUDENTS IS NOT REQUIRED

(A) GENERAL

Participation in a schoolwide program means a school does not have to identify any children or individuals as eligible or as receiving services provided as supplementary.

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A school participating in a schoolwide program can only use these funds to supplement where non-Federal sources may not be available, which includes funds needed to provide services that are required by law for children with disabilities and English learners; in accordance with the method of determination described in section 1118(b)(2).

3. EXEMPTION FROM STATUTORY AND REGULATORY REQUIREMENTS

(A) EXEMPTION

Please note that the Secretary may exempt schoolwide programs from statutory or regulatory provisions of any other non-competitive formula grant program administered by the Secretary (other than formula or discretionary grant programs under the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.), except as provided in section 613(a)(2)(D) of such Act (20 U.S.C. 1413(a)(2)(D))), or any discretionary grant program administered by the Secretary, to support schoolwide programs if the intent and purposes of such other programs are met.

(B) REQUIREMENTS

A school that chooses to use funds from such other programs shall not be relieved of the requirements relating to health, safety, civil rights, student and parental participation and involvement, services to private school children, comparability of services, maintenance of effort, uses of Federal funds to supplement, not supplant non-Federal funds (in accordance with the method of determination described in section 1118(b)(2)), or the distribution of funds to State educational agencies or local educational agencies that apply to the receipt of funds from such programs.

(C) RECORDS

Schoolwide schools must maintain records that demonstrate the use of funds from all Federal programs. These records must address the intent and purposes of each of the Federal programs that were consolidated to support the schoolwide program. Separate fiscal accounting records or the identification of specific activities is not required.

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The comprehensive plan shall be:

1. Developed during a one-year period, unless:
 - the local educational agency determines, in consultation with the school, that less time is needed to develop and implement the schoolwide program; or
 - the school is operating a schoolwide program on the day before the date of the enactment of the Every Student Succeeds Act, in which case such school may continue to operate such program, but shall develop amendments to its existing plan during the first year of assistance after that date to reflect the provisions of this section.
2. Developed with the involvement of parents and other members of the community to be served and individuals who will carry out such plan, including teachers, principals, other school leaders, paraprofessionals present in the school, administrators (including administrators of programs described in other parts of this title), the local educational agency, to the extent feasible, tribes and tribal organizations present in the community, and, if appropriate, specialized instructional support personnel, technical assistance providers, school staff, if the plan relates to a secondary school, students, and other individuals determined by the school;
3. In effect for the duration of the school's participation under this part and reviewed and revised, as necessary, by the school.
4. Available to the local education agency, parents, and the public, and the information contained in such plan shall be in an understandable format.
5. If appropriate, developed in coordination and integration with other Federal, State, and local services, resources, and programs, such as programs supported under this Act, violence prevention programs, nutrition programs, housing programs, Head Start programs, adult education programs, career and technical education programs, and schools implementing comprehensive support and improvement activities or targeted support and improvement activities under section 1111(d).
6. Based on a comprehensive needs assessment of the entire school that takes into account information on the academic achievement of children in relation to the challenging State academic standards, particularly the needs of those children who are failing, or are at-risk of failing, to meet the challenging State academic standards and any other factors as determined by the local educational agency.

(C) PRESCHOOL PROGRAMS

A school that operates a schoolwide program under this section may use funds available under this part to establish or enhance preschool programs for children who are under 6 years of age.

(D) DELIVERY OF SERVICES

The services of a schoolwide program under this section may be delivered by nonprofit or for-profit external providers with expertise in using evidence-based or other effective strategies to improve student achievement.

(E) USE OF FUNDS FOR DUAL OR CONCURRENT ENROLLMENT PROGRAMS

1. IN GENERAL

A secondary school operating a schoolwide program under this section may use funds received under this part to operate dual or concurrent enrollment programs that address the needs of low-achieving secondary school students and those at risk of not meeting the challenging State academic standards.

2. FLEXIBILITY OF FUNDS

A school using funds received under this part for a dual or concurrent enrollment program described in paragraph (1) may use such funds for any of the costs associated with such program, including the costs of;

- i. training for teachers, and joint professional development for teachers in collaboration with career and technical educators and educators from institutions of higher education, where appropriate, for the purpose of integrating rigorous academics in such program;
- ii. tuition and fees, books, required instructional materials for such program, and innovative delivery methods; and
- iii. transportation to and from such a program.

3. RULE OF CONSTRUCTION

Nothing in this subsection shall be construed to impose on any State any requirement or rule regarding dual or concurrent enrollment programs that is inconsistent with State law.

ILLINOIS STATE BOARD OF EDUCATION
100 North First Street, N-242
Springfield, Illinois 62777-0001

SCHOOLWIDE PLAN
Section 1114, Every Student Succeeds Act

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- Signed by the School District Superintendent
- Kept on file with all Title I records
- Only send to ISBE if requested

SCHOOL INFORMATION

School Name:	Sugar Creek Elementary		
RCDT:	170640050262002		
Principal:	Kristina Peifer		
Address:	200 N. Towanda		
City, ZIP code:	Normal, IL 61761		
Telephone:	309-557-4425		
Email address:	peiferk@unit5.org		
Planning Year:	Poverty Rate at Board Approval:	40% Waiver: Y/N	Local Board of Ed. approval date:
2021-22			

DISTRICT INFORMATION

District Name/Number:	McLean County Unit #5
Superintendent:	Dr. Kristen Weikle
Telephone:	309-557-4000
Email address:	weiklek@unit5.org

Superintendent's Signature

Date

Schoolwide Plan Components

1. Please include the names of the participants in the creation of this plan:

NAME	REPRESENTATION
Angie Funfar	Title teacher
Sarah Hull	Title teacher
Kimberly Priller	Assistant Principal
Kristina Peifer	Principal

2. If applicable, please include a list of State educational agency and local educational agency programs and other Federal programs under subsection (a)(3) that will be consolidated in the schoolwide program:

1. Title 1 funds will be used to hire staff, purchase supplies, provide training, and enhance parental involvement.
2. Mentoring and Induction funds are used to train new teacher in our core instructional strategies and the district approved interventions.
3. Title 2 funds are used to provide training and support for teachers in literacy instruction through embedded professional development and other trainings.

3. Conduct a comprehensive needs assessment of the entire school: 5EssentialsSurvey

- a. Include a copy of the document used to conduct the assessment.
- b. Sample available at <http://www.cde.state.co.us/FedPrograms/consapp/na.asp>.

4. Describe schoolwide reform strategies in narrative form to include the following:

- a. provide opportunities for all children, including each of the subgroups of students (as defined in section 1111(c)(2)) to meet the challenging State academic standards;
- b. use methods and instructional strategies that strengthen the academic program in the school, increase the amount and quality of learning time, and help provide an enriched and accelerated curriculum, which may include programs, activities, and courses necessary to provide a well-rounded education; and
- c. address the needs of all children in the school, but particularly the needs of those at risk of not meeting the challenging State academic standards.

Schoolwide reform strategies will provide opportunities for all children to meet the state's academic achievement standards. They are based on scientific research and the school will determine if such needs have been met.

Core Literacy Instruction: Following the Partnership for Comprehensive Literacy (PCL) model, one of our literacy goals will be to continue to implement a reading workshop and writing workshop approach in order to improve our core reading instruction. Research has proven that in order for children to become successful readers they need – explicit description of the reading strategy, direct instruction followed by guided practice, teacher and student modeling of the strategy, authentic independent practice for reading strategies, and immersion in a print-rich environment.

Reader's Workshop and Writer's Workshop provide opportunities for explicit strategy instruction, guided/independent practice at the students' reading levels, oral and written responses, and sharing to build a literate community. Conferences during independent reading and writing time and observations made during discussions serve not only as chances for teachers to monitor student progress, but also to guide the teacher when developing purposeful lessons.

Data will be examined to identify children that need additional support and interventions in order to meet the state's academic standards. Grade level teams along with the administration, LBS1s, and the Title 1 teacher(s) will meet three times a year for data days. During data days students who are not meeting grade level literacy benchmarks will be targeted for intervention. Intervention will serve as a double dose of differentiated instruction. Each grade level will have a common, built in daily intervention block. Specific skills and strategies that need more emphasis will be identified for students receiving interventions. Our most tangled readers who are in need of literacy interventions will receive support from our most qualified staff members. Administration, grade level teams, and reading interventionists will meet on a regular basis to monitor student progress.

Interventions: Students in need of reading intervention will receive one or more scientifically based intervention from the PCL model. These interventions include Reading Recovery, Assisted Writing, Guided Reading Plus, and Comprehension Focus Groups. Data will be used to determine which intervention will match each student's needs.

Definition of each intervention: Guided Reading Plus for Literacy Intervention Groups – Guiding Reading Plus (GRP) is part of the Comprehensive Intervention Model (CIM), a systemic design for preventing reading failure in the early grades and reversing reading failure in the upper grades. GRP is based on research-based practices for promoting success in reading. Guided Reading Plus is a small group intervention for students in grades one through three who are lagging behind their peers in reading. This intervention can also be used with older readers who are reading at early and transitional levels. The goal of GRP is to enable the learner to acquire flexible strategies for solving problems in reading and writing while maintaining a focus on comprehension using guided reading with word study and writing about reading. The intervention focuses on building connections between reading and writing. Comprehension Focus Groups for Literacy Intervention Groups – Comprehension Focus Group (CFG) is part of the Comprehensive Intervention Model (CIM), a systemic design for preventing reading failure in the early grades and reversing reading failure in the upper grades. The Comprehension Focus Group includes three units of study: (1) Text and Genre Study; (2) Strategy Units; and (3) Content Units. Schools can use the (CIM) interventions as a Response to Intervention method (Dorn & Schubert, 2008). CFG is based on research-based practices for promoting success in reading. Assisted Writing – Assisted writing intervention is for students in first to fourth grades who are struggling with literacy processing. It promotes the reciprocal processes between reading and writing. It is a shared writing experience between the teacher and a small group of emergent to beginning early writers. Assisted writing assists the children in developing reading and writing strategies for operating print. The teacher is given the opportunity to see how different children are processing print. The teacher and students construct a story that will be transcribed together. Reading Recovery is an intense, 30 minute/daily, one-to-one intervention. Reading Recovery provides early intervention to the lowest-achieving first grade children to develop effective strategies for reading and writing to reach average levels of classroom performance. The objective of Reading Recovery is to promote accelerated learning so that children become successful readers and writers with internal, self-extending literacy learning systems. Reading Recovery teaches the child to develop strategic behaviors to use on texts in both reading and writing. Every lesson incorporates learning about letter/sound relationships. With support from sound boxes and letter boxes, children are taught to hear and record sounds and to work with spelling patterns. Comprehension and problem solving with print are encouraged in order for decoding to be purposeful and fluent.

5. Provide any activity information regarding counseling, school-based mental health programs, specialized instructional support services, mentoring services, and other strategies to improve students' skills outside the academic subject areas.

Direct social work instruction (individual, small group, and whole class lessons), zones of regulation, mindful movement, restorative practices, PBIS, weekly responsive circles, SAIG groups, LEGO groups (social-language groups) all support students social-emotion and language needs.

6. Include any activity information regarding the preparation for and awareness of opportunities for postsecondary education and the workforce, which may include career and technical education programs and broadening secondary school students' access to coursework to earn postsecondary credit while still in high school (such as Advanced Placement, International Baccalaureate, dual or concurrent enrollment, or early college high schools).

P21 (21st Century Learning Standards) that are utilized include: Student driven assessments and a shift from a content focus to an application of learning. Open ended and multi modal assessments are utilized. Students know their own learning targets and monitor and track their progress, and it is the students' responsibility to show what they know and can do. Teachers give feedback and students are expected to respond to the feedback. Student choice in assessments and self assessment is utilized. Students are exposed to multiple forms of communication – written, technology, and verbal. Our math coach trains staff on DOK of learning and 3 Act Tasks. Tech coaches train and promote new innovations in communication. Group problem solving is utilized in math and group inquiry is utilized in science. Play based choice centers are in kindergarten. Students work independently on projects and learn to meet deadlines.

Stem projects and challenges include:

Teachers have STEM bins and access to Makerspace kits and a STEM cart. Bins with different materials in them. Pictures of something are presented – car, building, playground, slide etc and students try to build "it" out of the materials provided. As students get better at this, there is a writing portion about what worked and what didn't.

When fairy tales are presented, students design houses for the 3 little pigs with a set of guidelines, then they build it and the big bad blow dryer tries to blow it down. Discussion follows about why some were strong and some weren't.

Literature, math and cooking are tied together. Many books can be tied into food – food can be tied into plants, living and non-living, habitats, differences between vegetables and fruits etc and then students are taught how to read a recipe, measure dry ingredients and liquid ingredients to make the recipe.

Partnership with the Farm Bureau. We have grown plants, made butter and ice cream (math and learning about matter – solids, liquids, gasses) and the adopt a cow program

7. Specify any activity information regarding the implementation of a schoolwide tiered model to prevent and address problem behavior, and early intervening services, coordinated with similar activities and services carried out under the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.).

The school is implementing an SEL program that follows the CASEL standards. Each month we have a targeted focus as a whole school but tailor our classroom lessons and discussions around developmentally appropriate priority targets. Students participate in daily circles with their peers. Throughout the day students are working on the SEL standards during academic instruction and specials. Finally, we have a SEL data wall and we meet 2-3 times per year as a grade level to look at students social emotional needs and behavior performance in school to determine if intervention is needed. If intervention is needed students are referred to the tier 2 team or CARES team to implement and progress monitor the intervention.

School- Wide Universal Systems Include: (Frequency monitored Weekly, Monthly, Quarterly)

- Administrative and faculty buy in
- Building-wide behavioral expectations that are taught to all
- Internal coach and PBIS team
- Behavior Matrix, T-Chart, data collection system
- Cool Tools, School Assemblies, PBIS Incentives (i.e.-Cheetah Spots), Out of the Blue Days, Anti-Bully

Classroom-wide Strategies – Tokens, Point System, Class Dojo, 2nd Step, Zone of Regulation, Mindfulness, CICO

PBIS Process

Step 1: Positive Behavior Interventions and Supports (PBIS) is implemented on a school wide basis with integrity and fidelity.

Step 2: Universal Screener will be administered to students in K-5. Completion dates are within the months of October and February, after having students at least 30 days into the school year/semester. Top 3 internalizing and top 3 externalizing students are identified.

Internalizing and Externalizing Dimensions of the Universal Screener

This screener is **completed by the teacher** and asks the teacher to consider each student against the definitions.

Internalizing refers to all behavioral issues that are directed inwardly to get away from a social environment. They represent problems with self. They are self-imposed and involve social avoidance.

Externalizing refers to all behavioral issues that are directed outwardly, by the child, toward the external social environment. They usually involve behavioral excesses.

Step 3: After top 3 internalizing and top 3 externalizing students are identified. Gate 2/Universal Screener will be administered to identified students - Students whose scores meet the internalizing or externalizing criteria on Gate 2 go into the first round of intervention (i.e. CICO).

PBIS Check In Check Out CICO – Key Features - Minimum 20 school days of frequency**10-15% of students**

- Same intervention for all
- Same CICO time
- School-wide goals
- Same daily progress report (DPR)
- DPR goes home daily (Daily Progress Report)

Step 4: After students are identified for the first round of intervention, an awareness letter and parent scripts (district developed) will go home notifying them of their child's entry into PBIS Check In/Check Out Intervention. CICO will begin with the assistance of PBIS Tier 2 team.

Step 5: If CICO is not successful after 20 school days (or as defined by PBIS Tier 2 team), use DPR data and other (i.e. attendance, office referrals, etc.) to determine if Individual CICO (ICICO) is necessary, which is done with individual features such as place or person.

Step 5 Continued: If CICO is not successful after 20 school days (or as defined by PBIS Tier 2 team), use DPR data and other (i.e. attendance, office referrals, etc.) to determine if:

- a) *Individual CICO (ICICO) is necessary (*Done with individual features such as place or person) See Above*

OR

- b) Social Academic Instructional Group (SAIG) is necessary
- Problem-Solving Group
 - Pro-social Skills Group
 - Academic Behaviors Group

Individualized CICO – Key Features

- School-wide goals
- Same daily progress report
- Including-
 - Mentoring
 - Extra period
 - Change location
 - Change Adult
 - Parent sign off

Social Academic Instructional Group Key Features (SAIG)

- 1:3-5 student ratios for 2 – 4 weeks min.
- Problem-Solving Group

- Pro-social Skills Group
- Academic Behaviors Group

Step 6: If ICICO is used and is not successful after 20 school days, evaluate the need for SAIG or an FBA/BIP – OR - If SAIG is not successful after first cycle, evaluate the need for continued SAIG (second round) or an FBA/BIP. IF FBA and BIP are created – Go to CARES Process.

Step 7: If after ICICO or SAIG implementation, sufficient progress is not being made: The teacher will meet with the building administrator to discuss the need for a CARES referral

- Review the Intervention Planner and student CICO, ICICO or SAIG daily progress report data.
- CARES case manager is assigned by administrator

Step 8: The classroom teacher and/or the individual providing the intervention will meet with CARES case manager to complete the CARES referral form in FileMaker.

Step 9: Contact the parent to explain that a referral is being made and how the process will work.

Step 10: The classroom teacher will meet with the CARES case manager (and school psychologist/social worker) prior to CARES meeting to review the data collected to be presented at the CARES meeting.

- Determine the need to complete Problem Behavior Checklist and/or Motivational Assessment Scale

Step 11: CARES meeting

- The CARES case manager and referring teacher will briefly share the case.
- Complete the Brief FBA/BIP (Pathway form).
- The CARES team will determine the next steps

Process may include, but is not limited to:

Parent Interview	Student Interview	Teacher Interview
Observations	Strengths/Difficulty	Interest Inventory
Other assessments as needed		

Brief FBA/BIP Key Features* (2 to 4 weeks min.):

- Address only one behavior that is operationally defined (observable and countable)
- Interventions chosen based on function
- Direct instruction of behavior is provided
- 1+ strategy for prevention
- 1+ strategy for minimizing reinforcement of problem behavior
- 1+ strategy for reinforcing the use of desired behaviors
- Data for plans reviewed bi-weekly

***Monitored by BIP data Track and Daily Progress DPR Point Sheets.**

Step 12: An individualized instruction plan (The Targeted Intervention Plan) will be created. Tier II intervention should be provided as a part of this plan. The progress monitoring tool targets should be determined by the team and the CARES follow-up meeting should be set.

Step 13: Before the follow-up meeting, CARES case manager will follow up with the individual providing intervention to discuss interventions being used during the process.

Step 14: CARES Follow-Up meeting

If a Brief FBA/BIP is not successful after a maximum of 4 weeks, evaluate the need for Tier III Intervention. The CARES Case Manager needs to have the parent sign the **Permission to Screen Form** (check the “other” box). This form needs to be signed if you plan to use the data for eligibility purposes in the future.

- a) Complex FBA/BIP
Process includes:
 - i. Standardized Screeners (i.e. BESS, etc.)
 - ii. Observations
- b) Set next Follow-Up meeting

Complex FBA/BIP Key Features:

- Interventions designed based on function
- Direct instruction of behavior is provided
- Address multiple settings and behaviors
- Highly individualized interventions
- Must use SIMEO data tools

Step 15: CARES Follow-Up meeting #2

If Complex FBA/BIP is not successful after a maximum of 3 weeks, evaluate need for a TIER III WRAP. This may include referrals to community resources (i.e. counseling agency, crisis intervention team/SASS, Promise Council, etc.).

Wraparound Features*:

- Highly individualized interventions
- Team includes family/school/ community/natural supports
- Frequent team meetings
- Must use SIMEO data tools

**Students at-risk for change of placement move immediately to Complex FBA/BIP and Wrap*

Step 16: If the student is not making sufficient progress, as defined by school-based decision making rules, the CARES team and/or the PBIS problem solving team may consult with the building administrator and proceed to a special education referral.

- 8. Include any activity information regarding professional development and other activities for teachers, paraprofessionals, and other school personnel to improve instruction and use of data from academic assessments, and to recruit and retain effective teachers, particularly in high need subjects.

PLCs, SIP days, district provided optional pd, continue ed for reading recovery, new teacher mentoring program and check-in with principal

- 9. Describe any activity information regarding strategies for assisting preschool children in the transition from early childhood education programs to local elementary school programs.

The early learning program is part of our building so for students who stay at Sugar for K-5 the transition is supported by teachers/staff and their exposure to joining our school right at 3 years old. For students who attend a different home school once they go to Kindergarten or need additional IEP services/programs they tour/visit the schools they will be going to with current staff and/or our Early Learning Family Coordinator and parents. All early learning students participate in our school-wide events.

THE SCHOOLWIDE PLAN (section 1114)

Any eligible school that desires to operate a schoolwide program shall develop a comprehensive plan (or amend a plan for such a program that was in existence on the day before the date of the enactment of the Every Student Succeeds Act)

(A) IN GENERAL

1. USE OF FUNDS

(A) ELIGIBILITY

Schoolwide programs may consolidate and use these funds with other Federal, State and local funds to upgrade an entire educational program that serves an eligible school attendance area that is not less than 40 percent of the children are from low-income families, or not less than 40 percent of the children enrolled in the school are from such families.

(B) EXCEPTION

If a schoolwide program will best serve the needs of the students at the eligible school attendance area (which less than 40 percent of the children are from low-income families, or a school for which less than 40 percent of the children enrolled in the school are from such families) by improving academic achievement and other factors, then that school may receive a waiver from the State educational agency.

2. IDENTIFICATION OF STUDENTS IS NOT REQUIRED

(A) GENERAL

Participation in a schoolwide program means a school does not have to identify any children or individuals as eligible or as receiving services provided as supplementary.

(B) SUPPLEMENTAL FUNDS

A school participating in a schoolwide program can only use these funds to supplement where non-Federal sources may not be available, which includes funds needed to provide services that are required by law for children with disabilities and English learners; in accordance with the method of determination described in section 1118(b)(2).

3. EXEMPTION FROM STATUTORY AND REGULATORY REQUIREMENTS

(A) EXEMPTION

Please note that the Secretary may exempt schoolwide programs from statutory or regulatory provisions of any other noncompetitive formula grant program administered by the Secretary (other than formula or discretionary grant programs under the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.), except as provided in section 613(a)(2)(D) of such Act (20 U.S.C. 1413(a)(2)(D))), or any discretionary grant program administered by the Secretary, to support schoolwide programs if the intent and purposes of such other programs are met.

(B) REQUIREMENTS

A school that chooses to use funds from such other programs shall not be relieved of the requirements relating to health, safety, civil rights, student and parental participation and involvement, services to private school children, comparability of services, maintenance of effort, uses of Federal funds to supplement, not supplant non-Federal funds (in accordance with the method of determination described in section 1118(b)(2)), or the distribution of funds to State educational agencies or local educational agencies that apply to the receipt of funds from such programs.

(C) RECORDS

Schoolwide schools must maintain records that demonstrate the use of funds from all Federal programs. These records must address the intent and purposes of each of the Federal programs that were consolidated to support the schoolwide program. Separate fiscal accounting records or the identification of specific activities is not required.

(B) PLAN DEVELOPMENT

The comprehensive plan shall be:

1. Developed during a one-year period, unless:
 - the local educational agency determines, in consultation with the school, that less time is needed to develop and implement the schoolwide program; or
 - the school is operating a schoolwide program on the day before the date of the enactment of the Every Student Succeeds Act, in which case such school may continue to operate such program, but shall develop amendments to its existing plan during the first year of assistance after that date to reflect the provisions of this section.
2. Developed with the involvement of parents and other members of the community to be served and individuals who will carry out such plan, including teachers, principals, other school leaders, paraprofessionals present in the school, administrators (including administrators of programs described in other parts of this title), the local educational agency, to the extent feasible, tribes and tribal organizations present in the community, and, if appropriate, specialized instructional support personnel, technical assistance providers, school staff, if the plan relates to a secondary school, students, and other individuals determined by the school;
3. In effect for the duration of the school's participation under this part and reviewed and revised, as necessary, by the school.
4. Available to the local education agency, parents, and the public, and the information contained in such plan shall be in an understandable format.
5. If appropriate, developed in coordination and integration with other Federal, State, and local services, resources, and programs, such as programs supported under this Act, violence prevention programs, nutrition programs, housing programs, Head Start programs, adult education programs, career and technical education programs, and schools implementing comprehensive support and improvement activities or targeted support and improvement activities under section 1111(d).
6. Based on a comprehensive needs assessment of the entire school that takes into account information on the academic achievement of children in relation to the challenging State academic standards, particularly the needs of those children who are failing, or are at-risk of failing, to meet the challenging State academic standards and any other factors as determined by the local educational agency.

(C) PRESCHOOL PROGRAMS

A school that operates a schoolwide program under this section may use funds available under this part to establish or enhance preschool programs for children who are under 6 years of age.

(D) DELIVERY OF SERVICES

The services of a schoolwide program under this section may be delivered by nonprofit or for-profit external providers with expertise in using evidence-based or other effective strategies to improve student achievement.

(E) USE OF FUNDS FOR DUAL OR CONCURRENT ENROLLMENT PROGRAMS

1. IN GENERAL

A secondary school operating a schoolwide program under this section may use funds received under this part to operate dual or concurrent enrollment programs that address the needs of low-achieving secondary school students and those at risk of not meeting the challenging State academic standards.

2. FLEXIBILITY OF FUNDS

A school using funds received under this part for a dual or concurrent enrollment program described in paragraph (1) may use such funds for any of the costs associated with such program, including the costs of;

- i. training for teachers, and joint professional development for teachers in collaboration with career and technical educators and educators from institutions of higher education, where appropriate, for the purpose of integrating rigorous academics in such program;
- ii. tuition and fees, books, required instructional materials for such program, and innovative delivery methods; and
- iii. transportation to and from such program.

3. RULE OF CONSTRUCTION

Nothing in this subsection shall be construed to impose on any State any requirement or rule regarding dual or concurrent enrollment programs that is inconsistent with State law.

ILLINOIS STATE BOARD OF EDUCATION

100 North First Street, N-242
Springfield, Illinois 62777-0001

SCHOOLWIDE PLAN
Section 1114, Every Student Succeeds Act

Instructions: This completed template along with all related documentation must be:

- Approved by the Local Board of Education
- Signed by the School District Superintendent
- Kept on file with all Title I records
- Only send to ISBE if requested

SCHOOL INFORMATION

School Name:	Cedar Ridge Elementary School		
RCDT:	17-064-0050-26-2003		
Principal:	Heather Rogers		
Address:	2808 Breezewood Blvd		
City, ZIP code:	Bloomington, 61704		
Telephone:	(309) 557-4413		
Email address:	rogersh@unit5.org		
Planning Year:	Poverty Rate at Board Approval:	40% Waiver: Y/N	Local Board of Ed. approval date:
2021-22	76%		

DISTRICT INFORMATION

District Name/Number:	McLean County Unit #5
Superintendent:	Dr. Kristen Weikle
Telephone:	309-557-4400
Email address:	<u>weiklek@unit5.org</u>

Superintendent's Signature

Date

Schoolwide Plan Components

1. Please include the names of the participants in the creation of this plan:

NAME	REPRESENTATION
Heather Rogers	Principal
Jenny Roop	Kindergarten
Megan Logue	First Grade
Analyssa Alvarez	Second Grade
Andrea Lenz	Area
Mollie Gantert	Fourth Grade
Kim Lynch	Fifth Grade
Christina Schultz	Third Grade
Leslie Kokotek	LBS1
Sara Johns	Title 1
Megan Yaklich	Title 1
Kayleigh Twork	Title 1
Vanessa Petersen	Title 1

2. If applicable, please include a list of State educational agency and local educational agency programs and other Federal programs under subsection (a)(3) that will be consolidated in the schoolwide program:
1. Title 1 funds will be used to hire staff, purchase supplies, provide training, and enhance parental involvement.
 2. Mentoring and Induction funds are used to train new teacher in our core instructional strategies and the district approved interventions.
 3. Title 2 funds are used to provide training and support for teachers in literacy instruction through embedded professional development and other trainings.
3. Conduct a comprehensive needs assessment of the entire school:
- a. Include a copy of the document used to conduct the assessment.
 - b. Sample available at <http://www.cde.state.co.us/FedPrograms/consapp/na.asp>.
4. Describe schoolwide reform strategies in narrative form to include the following:
- a. provide opportunities for all children, including each of the subgroups of students (as defined in section 1111(c)(2)) to meet the challenging State academic standards;
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Reader's Workshop and Writer's Workshop provide opportunities for explicit strategy instruction, guided/independent practice at the students' reading levels, oral and written responses, and sharing to build a literate community. Conferences during independent reading and writing time and observations made during discussions serve not only as chances for teachers to monitor student progress, but also to guide the teacher when developing purposeful lessons.

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Partnership with the Farm Bureau. We have grown plants, made butter and ice cream (math and learning about matter - solids, liquids, gasses)

Interviewing leaders in the community- Midwest food bank representatives will be interviewed about the ways MWFB is supporting victims of Hurricane Harvey to better understand the impact of our food drive at Sugar Creek. (career opportunities-i.e. being of service and working for organizations that support people in need)

Open Source Classroom- owner will be coming to demonstrate 3D printing technology and computer science/engineering technology (STEM and career opportunities)

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Classroom-wide Strategies – Tokens, Point System, Class Dojo, 2nd Step

PBIS Process

Step 1: Positive Behavior Interventions and Supports (PBIS) is implemented on a school wide basis with integrity and fidelity.

Step 2: Universal Screener will be administered to students in K-5. Completion dates are within the months of October and February, after having students at least 30 days into the school year/semester. Top 3 internalizing and top 3 externalizing students are identified.

Internalizing and Externalizing Dimensions of the Universal Screener

This screener is **completed by the teacher** and asks the teacher to consider each student against the definitions.

Internalizing refers to all behavioral issues that are directed inwardly to get away from a social environment. They represent problems with self. They are self-imposed and involve social avoidance.

Externalizing refers to all behavioral issues that are directed outwardly, by the child, toward the external social environment. They usually involve behavioral excesses.

Step 3: After top 3 internalizing and top 3 externalizing students are identified. Gate 2/Universal Screener will be administered to identified students - Students whose scores meet the internalizing or externalizing criteria on Gate 2 go into the first round of intervention (i.e. CICO).

PBIS Check In Check Out CICO – Key Features - Minimum 20 school days of frequency

10-15% of students

- Same intervention for all
- Same CICO time
- School-wide goals
- Same daily progress report (DPR)
- DPR goes home daily (Daily Progress Report)

Step 4: After students are identified for the first round of intervention, an awareness letter and parent scripts (district developed) will go home notifying them of their child's entry into PBIS Check In/Check Out Intervention. CICO will begin with the assistance of PBIS Tier 2 team.

Step 5: If CICO is not successful after 20 school days (or as defined by PBIS Tier 2 team), use DPR data and other (i.e. attendance, office referrals, etc.) to determine if Individual CICO (ICICO) is necessary, which is done with individual features such as place or person.

Step 5 Continued: If CICO is not successful after 20 school days (or as defined by PBIS Tier 2 team), use DPR data and other (i.e. attendance, office referrals, etc.) to determine if:

- a) *Individual CICO (ICICO) is necessary (*Done with individual features such as place or person) See Above*

OR

- b) Social Academic Instructional Group (SAIG) is necessary
- i. Problem-Solving Group
 - ii. Pro-social Skills Group
 - iii. Academic Behaviors Group

Individualized CICO – Key Features

- School-wide goals
- Same daily progress report
- Including-
 - Mentoring
 - Extra period
 - Change location
 - Change Adult
 - Parent signoff

- 1:3-5 student ratios for 2 – 4 weeks min.
- Problem-Solving Group
- Pro-social Skills Group
- Academic Behaviors Group

Step 6: If ICICO is used and is not successful after 20 school days, evaluate the need for SAIG or an FBA/BIP – OR - If SAIG is not successful after first cycle, evaluate the need for continued SAIG (second round) or an FBA/BIP. IF FBA and BIP are created – Go to CARES Process.

Step 7: If after ICICO or SAIG implementation, sufficient progress is not being made: The teacher will meet with the building administrator to discuss the need for a CARES referral

- Review the Intervention Planner and student CICO, ICICO or SAIG daily progress report data.
- CARES case manager is assigned by administrator

Step 8: The classroom teacher and/or the individual providing the intervention will meet with CARES case manager to complete the CARES referral form in FileMaker.

Step 9: Contact the parent to explain that a referral is being made and how the process will work.

Step 10: The classroom teacher will meet with the CARES case manager (and school psychologist/social worker) prior to CARES meeting to review the data collected to be presented at the CARES meeting.

- Determine the need to complete Problem Behavior Checklist and/or Motivational Assessment Scale

Step 11: CARES meeting

- The CARES case manager and referring teacher will briefly share the case.
- Complete the Brief FBA/BIP (Pathway form).
- The CARES team will determine the next steps

Process may include, but is not limited to:

Parent Interview	Student Interview	Teacher Interview
Observations	Strengths/Difficulty	Interest Inventory
Other assessments as needed		

Brief FBA/BIP Key Features* (2 to 4 weeks min.):

- Address only one behavior that is operationally defined (observable and countable)
- Interventions chosen based on function
- Direct instruction of behavior is provided
- 1+ strategy for prevention
- 1+ strategy for minimizing reinforcement of problem behavior
- 1+ strategy for reinforcing the use of desired behaviors
- Data for plans reviewed bi-weekly

***Monitored by BIP data Track and Daily Progress DPR Point Sheets.**

Step 12: An individualized instruction plan (The Targeted Intervention Plan) will be created. Tier II intervention should be provided as a part of this plan. The progress monitoring tool targets should be determined by the team and the CARES follow-up meeting should be set.

Step 13: Before the follow-up meeting, CARES case manager will follow up with the individual providing intervention to discuss interventions being used during the process.

Step 14: CARES Follow-Up meeting

If a Brief FBA/BIP is not successful after a maximum of 4 weeks, evaluate the need for Tier III Intervention. The CARES Case Manager needs to have the parent sign the **Permission to Screen Form** (check the "other" box). This form needs to be signed if you plan to use the data for eligibility purposes in the future.

- a) Complex FBA/BIP
 - Process includes:
 - i. Standardized Screeners (i.e. BESS, etc.)
 - ii. Observations
- b) Set next Follow-Up meeting

Complex FBA/BIP Key Features:

- Interventions designed based on function
- Direct instruction of behavior is provided
- Address multiple settings and behaviors
- Highly individualized interventions
- Must use SIMEO data tools

Step 15: CARES Follow-Up meeting #2

If Complex FBA/BIP is not successful after a maximum of 3 weeks, evaluate need for a TIER III WRAP. This may include referrals to community resources (i.e. counseling agency, crisis intervention team/SASS, Promise Council, etc.).

Wraparound Features*:

- Highly individualized interventions
- Team includes family/school/ community/natural supports
- Frequent team meetings
- Must use SIMEO data tools

**Students at-risk for change of placement move immediately to Complex FBA/BIP and Wrap*

Step 16: If the student is not making sufficient progress, as defined by school-based decision making rules, the CARES team and/or the PBIS problem solving team may consult with the building administrator and proceed to a special education referral.

8. Include any activity information regarding professional development and other activities for teachers, paraprofessionals, and other school personnel to improve instruction and use of data from academic assessments, and to recruit and retain effective teachers, particularly in high need subjects.

PLCs, SIP days, district provided optional pd, continue ed for reading recovery, new teacher mentoring program and check-in with principal

9. Describe any activity information regarding strategies for assisting preschool children in the transition from early childhood education programs to local elementary school programs.

Plans are in place to assist preschool children in the transition process from early childhood programs to Kindergarten. Careful consideration will be given to children transitioning from early childhood programs such as Head Start, Pre-K, and Early Childhood Education to Kindergarten. These identified students will be given high priority regarding classroom placement and referrals for additional assessments. Each year during the Kindergarten round up all students are given a screener to help support the needs of the incoming students. This also includes English Language Learners. These students are screened to see what placement level they are at so services can be provided at their instructional level.

THE SCHOOLWIDE PLAN (section 1114)

Any eligible school that desires to operate a schoolwide program shall develop a comprehensive plan (or amend a plan for such a program that was in existence on the day before the date of the enactment of the Every Student Succeeds Act)

(A) IN GENERAL

1. USE OF FUNDS

(A) ELIGIBILITY

Schoolwide programs may consolidate and use these funds with other Federal, State and local funds to upgrade an entire educational program that serves an eligible school attendance area that is not less than 40 percent of the children are from low-income families, or not less than 40 percent of the children enrolled in the school are from such families.

(B) EXCEPTION

If a schoolwide program will best serve the needs of the students at the eligible school attendance area (which less than 40 percent of the children are from low-income families, or a school for which less than 40 percent of the children enrolled in the school are from such families) by improving academic achievement and other factors, then that school may receive a waiver from the State educational agency.

2. IDENTIFICATION OF STUDENTS IS NOT REQUIRED

(A) GENERAL

Participation in a schoolwide program means a school does not have to identify any children or individuals as eligible or as receiving services provided as supplementary.

(B) SUPPLEMENTAL FUNDS

A school participating in a schoolwide program can only use these funds to supplement where non-Federal sources may not be available, which includes funds needed to provide services that are required by law for children with disabilities and English learners; in accordance with the method of determination described in section 1118(b)(2).

3. EXEMPTION FROM STATUTORY AND REGULATORY REQUIREMENTS

(A) EXEMPTION

Please note that the Secretary may exempt schoolwide programs from statutory or regulatory provisions of any other noncompetitive formula grant program administered by the Secretary (other than formula or discretionary grant programs under the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.), except as provided in section 613(a)(2)(D) of such Act (20 U.S.C. 1413(a)(2)(D))), or any discretionary grant program administered by the Secretary, to support schoolwide programs if the intent and purposes of such other programs are met.

(B) REQUIREMENTS

A school that chooses to use funds from such other programs shall not be relieved of the requirements relating to health, safety, civil rights, student and parental participation and involvement, services to private school children, comparability of services, maintenance of effort, uses of Federal funds to supplement, not supplant non-Federal funds (in accordance with the method of determination described in section 1118(b)(2)), or the distribution of funds to State educational agencies or local educational agencies that apply to the receipt of funds from such programs.

(C) RECORDS

Schoolwide schools must maintain records that demonstrate the use of funds from all Federal programs. These records must address the intent and purposes of each of the Federal programs that were consolidated to support the schoolwide program. Separate fiscal accounting records or the identification of specific activities is not required.

(B) PLAN DEVELOPMENT

The comprehensive plan shall be:

1. Developed during a one-year period, unless:
 - the local educational agency determines, in consultation with the school, that less time is needed to develop and implement the schoolwide program; or
 - the school is operating a schoolwide program on the day before the date of the enactment of the Every Student Succeeds Act, in which case such school may continue to operate such program, but shall develop amendments to its existing plan during the first year of assistance after that date to reflect the provisions of this section.
2. Developed with the involvement of parents and other members of the community to be served and individuals who will carry out such plan, including teachers, principals, other school leaders, paraprofessionals present in the school, administrators (including administrators of programs described in other parts of this title), the local educational agency, to the extent feasible, tribes and tribal organizations present in the community, and, if appropriate, specialized instructional support personnel, technical assistance providers, school staff, if the plan relates to a secondary school, students, and other individuals determined by the school;
3. In effect for the duration of the school's participation under this part and reviewed and revised, as necessary, by the school.
4. Available to the local education agency, parents, and the public, and the information contained in such plan shall be in an understandable format.
5. If appropriate, developed in coordination and integration with other Federal, State, and local services, resources, and programs, such as programs supported under this Act, violence prevention programs, nutrition programs, housing programs, Head Start programs, adult education programs, career and technical education programs, and schools implementing comprehensive support and improvement activities or targeted support and improvement activities under section 1111(d).

6. Based on a comprehensive needs assessment of the entire school that takes into account information on the academic achievement of children in relation to the challenging State academic standards, particularly the needs of those children who are failing, or are at-risk of failing, to meet the challenging State academic standards and any other factors as determined by the local educational agency.

(C) PRESCHOOL PROGRAMS

A school that operates a schoolwide program under this section may use funds available under this part to establish or enhance preschool programs for children who are under 6 years of age.

(D) DELIVERY OF SERVICES

The services of a schoolwide program under this section may be delivered by nonprofit or for-profit external providers with expertise in using evidence-based or other effective strategies to improve student achievement.

(E) USE OF FUNDS FOR DUAL OR CONCURRENT ENROLLMENT PROGRAMS

1. IN GENERAL

A secondary school operating a schoolwide program under this section may use funds received under this part to operate dual or concurrent enrollment programs that address the needs of low-achieving secondary school students and those at risk of not meeting the challenging State academic standards.

2. FLEXIBILITY OF FUNDS

A school using funds received under this part for a dual or concurrent enrollment program described in paragraph (1) may use such funds for any of the costs associated with such program, including the costs of;

- i. training for teachers, and joint professional development for teachers in collaboration with career and technical educators and educators from institutions of higher education, where appropriate, for the purpose of integrating rigorous academics in such program;
- ii. tuition and fees, books, required instructional materials for such program, and innovative delivery methods; and
- iii. transportation to and from such program.

3. RULE OF CONSTRUCTION

Nothing in this subsection shall be construed to impose on any State any requirement or rule regarding dual or concurrent enrollment programs that is inconsistent with State law.

ILLINOIS STATE BOARD OF EDUCATION

100 North First Street, N-242
Springfield, Illinois 62777-0001

SCHOOLWIDE PLAN
Section 1114, Every Student Succeeds Act

Instructions: This completed template along with all related documentation must be:

- Approved by the Local Board of Education
- Signed by the School District Superintendent
- Kept on file with all Title I records
- Only send to ISBE if requested

SCHOOL INFORMATION

School Name:	Fairview Elementary School		
RCDT:	170640050262005		
Principal:	Gina Tenuta		
Address:	416 Fairview Street		
City, ZIP code:	Normal, 61761		
Telephone:	309-557-4415		
Email address:	tenutagj@unit5.org		
Planning Year:	Poverty Rate at Board Approval:	40% Waiver: Y/N	Local Board of Ed. approval date:
2021-2022	51%	N	

DISTRICT INFORMATION

District Name/Number:	McLean County Unit #5
Superintendent:	Dr. Kristen Weikle
Telephone:	309-557-4000
Email address:	weiklek@unit5.org

Superintendent's Signature

Date

Schoolwide Plan Components

1. Please include the names of the participants in the creation of this plan:

NAME	REPRESENTATION
Gina Tenuta	Principal
Mary Walker	Title 1 Teacher
Sarah Hull	Title 1 teacher
Katie Albritton	Core Team (3 rd Grade)
Megan Deti	Core Team (4 th Grade)
Bryann Poskonka	Core Team (1 st Grade)
Julie Laudeman	Core Team (2 nd Grade)

2. If applicable, please include a list of State educational agency and local educational agency programs and other Federal programs under subsection (a)(3) that will be consolidated in the schoolwide program:

1. Title 1 funds will be used to hire staff, purchase supplies, provide training, and enhance parental involvement.
2. Mentoring and induction funds are used to train new teachers in our core instructional strategies and the district approved interventions.
3. Title 2 funds are used to provide training and support for teachers in literacy instruction through embedded professional development and other trainings.

3. Conduct a comprehensive needs assessment of the entire school:

- a. Include a copy of the document used to conduct the assessment.
- b. Sample available at <http://www.cde.state.co.us/FedPrograms/consapp/na.asp>.

4. Describe schoolwide reform strategies in narrative form to include the following:

- a. provide opportunities for all children, including each of the subgroups of students (as defined in section 1111(c)(2)) to meet the challenging State academic standards;
- b. use methods and instructional strategies that strengthen the academic program in the school, increase the amount and quality of learning time, and help provide an enriched and accelerated curriculum, which may include programs, activities, and courses necessary to provide a well-rounded education; and

- c. address the needs of all children in the school, but particularly the needs of those at risk of not meeting the challenging State academic standards.

School-wide reform strategies will provide opportunities for all children to meet the state's academic achievement. They are based on scientific research and the school will determine if such needs have been met.

The Core Instruction- Research has proven that in order for children to become successful readers they need:

- Explicit description of the reading strategy
- Direct instruction followed by guided practice
- Teacher and student modeling of the strategy
- Interactive use of the strategy
- Focus on a gradual release of responsibility for a strategy
- Authentic independent practice for reading strategies

Comprehension Focus Group- includes three units of study: (1) Text and Genre Study; (2) Strategy Units; and (3) Content Units. CFG is based on research-based practices for promoting success in reading.

5.

We also provide a Tier 3 intervention for students that need an extra layer of intervention to make gains. For grade two through fifth we utilize ILL. We also provide dyslexia interventions to students who need an extra layer of supports because of dyslexia.

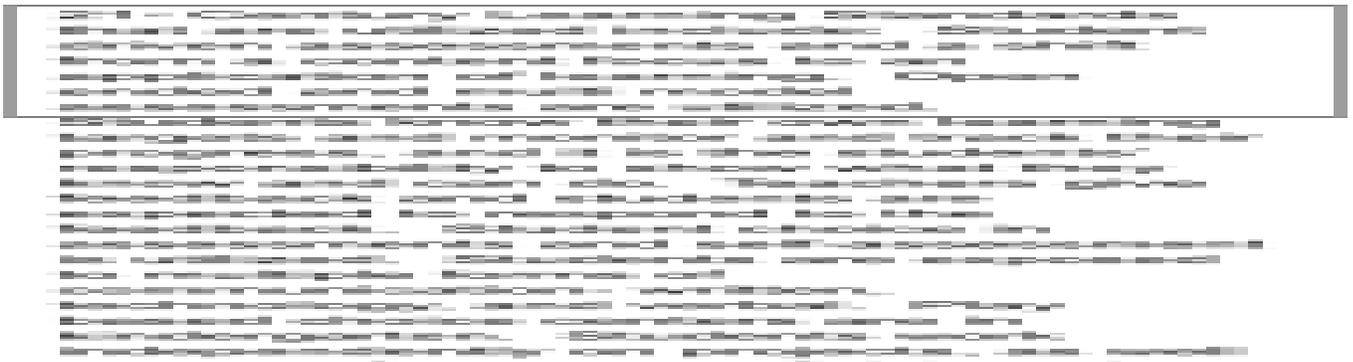
Provide any activity information regarding counseling, school-based mental health programs, specialized instructional support services, mentoring services, and other strategies to improve students' skills outside the academic subject areas.

Fairview Elementary has a full time Family Coordinator to assist families and students with any needs that they might have. The Family Coordinator completes home visits and links families to resources in the community in an effort to reduce any barriers

families might have. Free family activities are offered throughout the year at no cost in the hopes of engaging families in their child's education. She also meets with students on an individual basis and at lunch when students are struggling with behavior or need extra social/emotional support. Teachers have implemented SEL standards throughout the school day and start each day with morning circles with their students.

Fairview partners with the Center for Human Services for students who need counseling. The

6. Include any activity information regarding the preparation for and awareness of opportunities for postsecondary education and the workforce, which may include career and technical education programs and broadening secondary school students' access to coursework to earn postsecondary credit while still in high school (such as Advanced Placement, International Baccalaureate, dual or concurrent enrollment, or early college high schools).



7. Specify any activity information regarding the implementation of a schoolwide tiered model to prevent and address problem behavior, and early intervening services, coordinated with similar activities and services carried out under the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.).

Formal and informal assessments along with teacher recommendations are used to determine which students have the most need for reading intervention instruction. Data wall is utilized to discuss as a team which students will qualify for intervention.

Students who perform below text level will qualify for these supplemental services. School Psychologist completes progress monitoring throughout the intervention cycle.

Parents/guardians will receive notification and timely assistance will be provided.

After identifying students who are experiencing the most difficulty in meeting standards, the Title I teachers, classroom teachers, and/or LBS1 teachers will conduct individual and small group instruction to assist students in developing skills and strategies

8. Include any activity information regarding professional development and other activities for teachers, paraprofessionals, and other school personnel to improve instruction and use of data from academic assessments, and to recruit and retain effective teachers, particularly in high need subjects.

High quality and ongoing professional development is available to all staff to enable children to achieve state academic content standards. Teachers are to be included in the decisions regarding the use of academic assessments. Each year teachers review IAR data and develop strategies to increase student achievement.

PLC's are continued as professional development. A K-2 teacher group is conducting a study around social emotional learning by using a book study.

Teachers often take advantage of University courses as they work towards earning master degrees and to learn new educational practices.

Strategies are in place to attract highly qualified teachers to teach on our building. Pre-screening

9. Describe any activity information regarding strategies for assisting preschool children in the transition from early childhood education programs to local elementary school programs.

Plans are in place to assist early learning children in the transition process from early childhood programs to kindergarten. Fairview holds a kindergarten registration each spring to meet families, allow them to tour the school and to get to know the teachers. Kindergarten teachers attend IEP meetings for incoming students. An open house is held the night before school starts so that students can come and meet their teacher in the hopes of easing the transition. Other activities which aid in transition include a parent support group (Kleenex & Coffee) and a Curriculum Night held during the first week of school.

Careful consideration will be given to children transiting from early childhood programs. (Head Start, Pre-K, Early Childhood Education) to kindergarten. These identified students will be given high priority regarding classroom placement and

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(B) EXCEPTION

If a schoolwide program will best serve the needs of the students at the eligible school attendance area (which less than 40 percent of the children are from low-income families, or a school for which less than 40 percent of the children enrolled in the school are from such families) by improving academic achievement and other factors, then that school may receive a waiver from the State educational agency.

2. IDENTIFICATION OF STUDENTS IS NOT REQUIRED

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(B) SUPPLEMENTAL FUNDS

A school participating in a schoolwide program can only use these funds to supplement where non-Federal sources may not be available, which includes funds needed to provide services that are required by law for children with disabilities and English learners; in accordance with the method of determination described in section 1118(b)(2).

3. EXEMPTION FROM STATUTORY AND REGULATORY REQUIREMENTS

(A) EXEMPTION

Please note that the Secretary may exempt schoolwide programs from statutory or regulatory provisions of any other noncompetitive formula grant program administered by the Secretary (other than formula or discretionary grant programs under the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.), except as provided in section 613(a)(2)(D) of such Act (20 U.S.C. 1413(a)(2)(D))), or any discretionary grant program administered by the Secretary, to support schoolwide programs if the intent and purposes of such other programs are met.

(B) REQUIREMENTS

A school that chooses to use funds from such other programs shall not be relieved of the requirements relating to health, safety, civil rights, student and parental participation and involvement, services to private school children, comparability of services, maintenance of effort, uses of Federal funds to supplement, not supplant non-Federal funds (in accordance with the method of determination described in section 1118(b)(2)), or the distribution of funds to State educational agencies or local educational agencies that apply to the receipt of funds from such programs.

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 - the school is operating a schoolwide program on the day before the date of the enactment of the Every Student Succeeds Act, in which case such school may continue to operate such program, but shall develop amendments to its existing plan during the first year of assistance after that date to reflect the provisions of this section.
2. Developed with the involvement of parents and other members of the community to be served and individuals who will carry out such plan, including teachers, principals, other school leaders, paraprofessionals present in the school, administrators (including administrators of programs described in other parts of this title), the local educational agency, to the extent feasible, tribes and tribal organizations present in the community, and, if appropriate, specialized instructional support personnel, technical assistance providers, school staff, if the plan relates to a secondary school, students, and other individuals determined by the school;
3. In effect for the duration of the school's participation under this part and reviewed and revised, as necessary, by the school.
4. Available to the local education agency, parents, and the public, and the information contained in such plan shall be in an understandable format.
5. If appropriate, developed in coordination and integration with other Federal, State, and local services, resources, and programs, such as programs supported under this Act, violence prevention programs, nutrition programs, housing programs, Head Start programs, adult education programs, career and technical education programs, and schools implementing comprehensive support and improvement activities or targeted support and improvement activities under section 1111(d).
6. Based on a comprehensive needs assessment of the entire school that takes into account information on the academic achievement of children in relation to the challenging State academic standards, particularly the needs of those children who are failing, or are at-risk of failing, to meet the challenging State academic standards and any other factors as determined by the local educational agency.

(C) PRESCHOOL PROGRAMS

A school that operates a schoolwide program under this section may use funds available under this part to establish or enhance preschool programs for children who are under 6 years of age.

(D) DELIVERY OF SERVICES

The services of a schoolwide program under this section may be delivered by nonprofit or for-profit external providers with expertise in using evidence-based or other effective strategies to improve student achievement.

(E) USE OF FUNDS FOR DUAL OR CONCURRENT ENROLLMENT PROGRAMS

1. IN GENERAL

A secondary school operating a schoolwide program under this section may use funds received under this part to operate dual or concurrent enrollment programs that address the needs of low-achieving secondary school students and those at risk of not meeting the challenging State academic standards.

2. FLEXIBILITY OF FUNDS

A school using funds received under this part for a dual or concurrent enrollment program described in paragraph (1) may use such funds for any of the costs associated with such program, including the costs of;

- i. training for teachers, and joint professional development for teachers in collaboration with career and technical educators and educators from institutions of higher education, where appropriate, for the purpose of integrating rigorous academics in such program;
- ii. tuition and fees, books, required instructional materials for such program, and innovative delivery methods; and
- iii. transportation to and from such program.

3. RULE OF CONSTRUCTION

Nothing in this subsection shall be construed to impose on any State any requirement or rule regarding dual or concurrent enrollment programs that is inconsistent with State law.

ILLINOIS STATE BOARD OF EDUCATION
 100 North First Street, N-242
 Springfield, Illinois 62777-0001

SCHOOLWIDE PLAN
Section 1114, Every Student Succeeds Act

Instructions: This completed template along with all related documentation must be:

- Approved by the Local Board of Education
- Signed by the School District Superintendent
- Kept on file with all Title I records
- Only send to ISBE if requested

SCHOOL INFORMATION

School Name:	Glenn Elementary School		
RCDT:	170640050262007		
Principal:	Cari Roop		
Address:	306 Glenn Avenue		
City, ZIP code:	Normal, IL 61761		
Telephone:	309-557-4418		
Email address:	roopc@unit5.org		
Planning Year:	Poverty Rate at Board Approval:	40% Waiver: Y/N	Local Board of Ed. approval date:
2021-2022	41%	No	

DISTRICT INFORMATION

District Name/Number:	McLean County Unit #5
Superintendent:	Dr. Kristin Kendrick Weikle
Telephone:	309-557-4400
Email address:	1809 W. Hovey Avenue, Normal, IL 61761

Superintendent's Signature

Date

Schoolwide Plan Components

1. Please include the names of the participants in the creation of this plan:

NAME	REPRESENTATION
Cari Roop	Principal
Ashley deFreese	Title Teacher
Rebecca Stroh	LBS1
Anna Watson	ESL Teacher
Jamie Haseman	4 th Grade Rep
Rachel Henderson	3 rd Grade Rep
Allison Malcom	LBS1
All individuals are members of the Building Leadership Team	

2. If applicable, please include a list of State educational agency and local educational agency programs and other Federal programs under subsection (a)(3) that will be consolidated in the schoolwide program:

1. Title 1 funds will be used to hire staff, purchase supplies, provide training, and enhance parental involvement.
2. Mentoring and Induction funds are used to train new teacher in our core instructional strategies and the district approved interventions.
3. Title 2 funds are used to provide training and support for teachers in literacy instruction through embedded professional development and other trainings.

3. Conduct a comprehensive needs assessment of the entire school:

- a. Include a copy of the document used to conduct the assessment.
- b. Sample available at <http://www.cde.state.co.us/FedPrograms/consapp/na.asp>.

4. Describe schoolwide reform strategies in narrative form to include the following:

- a. provide opportunities for all children, including each of the subgroups of students (as defined in section 1111(c)(2)) to meet the challenging State academic standards;
- b. use methods and instructional strategies that strengthen the academic program in the school, increase the amount and quality of learning time, and help provide an enriched and accelerated curriculum, which may include programs, activities, and courses necessary to provide a well-rounded education; and

- c. address the needs of all children in the school, but particularly the needs of those at risk of not meeting the challenging State academic standards.

Schoolwide reform strategies will provide opportunities for all children to meet the state's academic achievement standards. They are based on scientific research and the school will determine if such needs have been met.

Core Literacy Instruction: Following the Partnership for Comprehensive Literacy (PCL) model, one of our literacy goals will be to continue to implement a reading workshop and writing workshop approach in order to improve our core reading instruction. Administration monitors the implementation of Reader's Workshop in the core and address professional development needs through formal and informal observations. Research has proven that in order for children to become successful readers they need – explicit description of the reading strategy, direct instruction followed by guided practice, teacher and student modeling of the strategy, authentic independent practice for reading strategies, and immersion in a print-rich environment.

Reader's Workshop and Writer's Workshop provide opportunities for explicit strategy instruction, guided/independent practice at the students' reading levels, oral and written responses, and sharing to build a literate community. Conferences during independent reading and writing time and observations made during discussions serve not only as chances for teachers to monitor student progress, but also to guide the teacher when developing purposeful lessons.

Data will be examined to identify children that need additional support and interventions in order to meet the state's academic standards. Grade level teams along with the administration, LBS1s, ESL and the Title 1 teacher(s) will meet three times this year for data days. During data days students who are not meeting grade level literacy benchmarks will be targeted for intervention. Intervention will serve as a double dose of differentiated instruction. Each grade level will have a common, built in daily intervention block. Specific skills and strategies that need more emphasis will be identified for students receiving interventions. Our most tangled readers who are in need of literacy interventions will receive support from our most qualified staff members. Administration, grade level teams, and reading interventionists will meet on a regular basis to monitor student progress.

Interventions: Students in need of reading intervention will receive one or more scientifically based intervention from the PCL model. These interventions include Reading Recovery, Assisted Writing, Guided Reading Plus, Lexia, Language and Literacy Intervention, and Comprehension Focus Groups. Data will be used to determine which intervention will match each student's needs.

Definition of each intervention:

Guided Reading Plus for Literacy Intervention Groups – Guiding Reading Plus (GRP) is part of the Comprehensive Intervention Model (CIM), a systemic design for preventing reading failure in the early grades and reversing reading failure in the upper grades. GRP is based on research-based practices for promoting success in reading. Guided Reading Plus is a small group intervention for students in grades one through three who are lagging behind their peers in reading. This intervention can also be used with older readers who are reading at early and transitional levels. The goal of GRP is to enable the learner to acquire flexible strategies for solving problems in reading and writing while maintaining a focus on comprehension using guided reading with word study and writing about reading. The intervention focuses on building connections between reading and writing.

Comprehension Focus Groups for Literacy Intervention Groups – Comprehension Focus Group (CFG) is part of the Comprehensive Intervention Model (CIM), a systemic design for preventing reading failure in the early grades and reversing reading failure in the upper grades. The Comprehension Focus Group includes

three units of study: (1) Text and Genre Study; (2) Strategy Units; and (3) Content Units. Schools can use the (CIM) interventions as a Response to Intervention method (Dorn & Schubert, 2008). CFG is based on research-based practices for promoting success in reading.

Assisted Writing - Assisted writing intervention is for students in first to fourth grades who are struggling with literacy processing. It promotes the reciprocal processes between reading and writing. It is a shared writing experience between the teacher and a small group of emergent to beginning early writers. Assisted writing assists the children in developing reading and writing strategies for operating print. The teacher is given the opportunity to see how different children are processing print. The teacher and students construct a story that will be transcribed together.

Reading Recovery is an intense, 30 minute/daily, one-to-one intervention. Reading Recovery provides early intervention to the lowest-achieving first grade children to develop effective strategies for reading and writing to reach average levels of classroom performance. The objective of Reading Recovery is to promote accelerated learning so that children become successful readers and writers with internal, self-extending literacy learning systems. Reading Recovery teaches the child to develop strategic behaviors to use on texts in both reading and writing. Every lesson incorporates learning about letter/sound relationships. With support from sound boxes and letter boxes, children are taught to hear and record sounds and to work with spelling patterns. Comprehension and problem solving with print are encouraged in order for decoding to be purposeful and fluent.

Lexia Core 5 is a computer based phonics/ phonemic awareness program. Students are expected to be on the program for anywhere from 20 minutes to 30 minutes daily. When students start the program, there is a placement assessment. Students complete levels based off of their initial placement.

5. Provide any activity information regarding counseling, school-based mental health programs, specialized instructional support services, mentoring services, and other strategies to improve students' skills outside the academic subject areas.

Teachers are able to refer students to our school social worker for counseling services. In addition, we partner with ISU psychology department. They provide doctoral and graduate students to run groups related to social skills. Students are selected for these groups based on our PBIS data and SAEBRS data as well as teacher recommendation. Parental consent is required for any students selected for this program. In addition, we provide SAIG (See PBIS section for details) groups to those students receiving Tier 2 instruction in our PBIS program. We have also partnered with a local men's business fraternity (Phi Beta Sigmas). They provide mentoring and tutoring within the school day to several of our students. Parent consent is also required for students to be a part of this mentoring program. We have a Family Coordinator that provides resources and services to families to level the playing field for all of our students. Families are referred by teachers or office staff and home visits are made. We have an active Promise Council which provides caring adults that remove barriers to learning to all children. There is a group of Promise Council women that run mentoring groups for girls within Glenn (WOW). They provide self efficacy support and tutoring and support to all students under the guidance of the classroom teacher. The SEL committee meets monthly to discuss the monthly theme and supports the school needs. The SEL committee also supports staff with a curriculum and lesson ideas. There is a Diversity Club at Glenn that introduces and explores important individuals from all backgrounds.

6. Include any activity information regarding the preparation for and awareness of opportunities for postsecondary education and the workforce, which may include career and technical education programs and broadening secondary school students' access to coursework to earn postsecondary credit while still in high

school (such as Advanced Placement, International Baccalaureate, dual or concurrent enrollment, or early college high schools).

P21 (21st Century Learning Standards) that are utilized include: Student driven assessments and a shift from a content focus to an application of learning. Open ended and multi modal assessments are utilized. Students know their own learning targets and monitor and track their progress, and it is each student's responsibility to show what they know and can do. Teachers give feedback and students are expected to respond to the feedback. Student choice in assessments and self-assessment is utilized. Students are exposed to multiple forms of communication – written, technology, and verbal. Our math coach trains staff on DOK of learning and 3 Act Tasks. Tech coaches train and promote new innovations in communication. Group problem solving is utilized in math and group inquiry is utilized in science. Play based choice centers are in kindergarten. Students work independently on projects and learn to meet deadlines. Opening Doors is a program that works through the support of Promise Council to bring in speakers in multiple different fields of study. The individuals come in and discuss barriers and obstacles they may have faced when completing their post-secondary education and/or training.

Stem projects and challenges include:

Teachers have STEM bins. Bins with different materials in them. Pictures of something are presented - car, building, playground, slide etc and students try to build "it" out of the materials provided. As students get better at this, there is a writing portion about what worked and what didn't.

7. Specify any activity information regarding the implementation of a schoolwide tiered model to prevent and address problem behavior, and early intervening services, coordinated with similar activities and services carried out under the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.).

School- Wide Universal Systems Include: (Frequency monitored Weekly, Monthly, Quarterly)

- Administrative and faculty buy in
- Building-wide behavioral expectations that are taught to all
- Internal coach and PBIS team
- Behavior Matrix, T-Chart, data collection system
- Cool Tools, School Assemblies, PBIS Incentives (i.e.-Pride Point), Out of the Blue Days, Anti-Bully Classroom-wide Strategies – Tokens, Point System, Class Dojo, 2nd Step, School Store, Principal Lunch Groups, Positive Shoutout

PBIS Process

Step 1: Positive Behavior Interventions and Supports (PBIS) is implemented on a school wide basis with integrity and fidelity.

Step 2: Universal Screener will be administered to students in K-5. Completion dates are within the months of October and February, after having students at least 30 days into the school year/semester. Top 3 internalizing and top 3 externalizing students are identified.

Internalizing and Externalizing Dimensions of the Universal Screener

This screener is completed by the teacher and students in grades 2nd through 5th grade and asks the teacher to consider each student against the definitions. The students are asked to rank themselves in a variety of areas.

Internalizing refers to all behavioral issues that are directed inwardly to get away from a social environment. They represent problems with self. They are self-imposed and involve social avoidance.

Externalizing refers to all behavioral issues that are directed outwardly, by the child, toward the external social environment. They usually involve behavioral excesses.

Step 3: After top 3 internalizing and top 3 externalizing students are identified. Gate 2/Universal Screener will be administered to identified students - Students whose scores meet the internalizing or externalizing criteria on Gate 2 go into the first round of intervention (i.e. CICO).

PBIS Check In Check Out CICO – Key Features - Minimum 20 school days of frequency

10-15% of students

- Same intervention for all
- Same CICO time
- School-wide goals
- Same daily progress report (DPR)
- DPR goes home daily (Daily Progress Report)

Step 4: After students are identified for the first round of intervention, an awareness letter and parent scripts (district developed) will go home notifying them of their child’s entry into PBIS Check In/Check Out Intervention. CICO will begin with the assistance of PBIS Tier 2 team.

Step 5: If CICO is not successful after 20 school days (or as defined by PBIS Tier 2 team), use DPR data and other (i.e. attendance, office referrals, etc.) to determine if Individual CICO (ICICO) is necessary, which is done with individual features such as place or person.

Step 5 Continued: If CICO is not successful after 20 school days (or as defined by PBIS Tier 2 team), use DPR data and other (i.e. attendance, office referrals, etc.) to determine if:

a. *Individual CICO (ICICO) is necessary (*Done with individual features such as place or person) See Above*

OR

b. Social Academic Instructional Group (SAIG) is necessary

i. Problem-Solving Group

ii. Pro-social Skills Group

iii. Academic Behaviors Group

Individualized CICO – Key Features

- School-wide goals
- Same daily progress report
- Including-
- Mentoring
- Change location
- Change Adult
- Parent signoff

Social Academic Instructional Group Key Features (SAIG)

- 1:3-5 student ratios for 2 – 4 weeks min.

- Problem-Solving Group
- Pro-social Skills Group
- Academic Behaviors Group

Step 6: If ICICO is used and is not successful after 20 school days, evaluate the need for SAIG or an FBA/BIP – OR - If SAIG is not successful after first cycle, evaluate the need for continued SAIG (second round) or an FBA/BIP. IF FBA and BIP are created – Go to CARES Process.

Step 7: If after ICICO or SAIG implementation, sufficient progress is not being made: The teacher will meet with the building administrator to discuss the need for a

CARES referral

- Review the Intervention Planner and student CICO, ICICO or SAIG daily progress report data.
- CARES case manager is assigned by administrator

Step 8: The classroom teacher and/or the individual providing the intervention will meet with CARES case manager to complete the CARES referral form in FileMaker.

Step 9: Contact the parent to explain that a referral is being made and how the process will work.

Step 10: The classroom teacher will meet with the CARES case manager (and school psychologist/social worker) prior to CARES meeting to review the data collected to be presented at the CARES meeting.

- Determine the need to complete Problem Behavior Checklist and/or Motivational Assessment Scale

Step 11: CARES meeting

- The CARES case manager and referring teacher will briefly share the case.
- Complete the Brief FBA/BIP (Pathway form).
- The CARES team will determine the next steps

Process may include, but is not limited to:

Parent Interview	Student Interview	Teacher Interview
Observations	Strengths/Difficulty	Interest Inventory
Other assessments as needed		

Brief FBA/BIP Key Features* (2 to 4 weeks min.):

- Address only one behavior that is operationally defined (observable and countable)
- Interventions chosen based on function
- Direct instruction of behavior is provided
- 1+ strategy for prevention
- 1+ strategy for minimizing reinforcement of problem behavior
- 1+ strategy for reinforcing the use of desired behaviors
- Data for plans reviewed bi-weekly

***Monitored by BIP data Track and Daily Progress DPR Point Sheets.**

Step 12: An individualized instruction plan (The Targeted Intervention Plan) will be created. Tier II intervention should be provided as a part of this plan. The progress monitoring tool targets should be determined by the team and the CARES follow-up meeting should be set.

Step 13: Before the follow-up meeting, CARES case manager will follow up with the individual providing intervention to discuss interventions being used during the process.

Step 14: CARES Follow-Up meeting

If a Brief FBA/BIP is not successful after a maximum of 4 weeks, evaluate the need for Tier III Intervention. The CARES Case Manager needs to have the parent sign the **Permission to Screen Form** (check the “other” box). This form needs to be signed if you plan to use the data for eligibility purposes in the future.

- a. Complex FBA/BIP
Process includes:
 - i. Standardized Screeners (i.e. BESS, etc.)
 - ii. Observations
- b. Set next Follow-Up meeting

Complex FBA/BIP Key Features:

- Interventions designed based on function
- Direct instruction of behavior is provided
- Address multiple settings and behaviors
- Highly individualized interventions
- Must use SIMEO data tools

Step 15: CARES Follow-Up meeting #2

If Complex FBA/BIP is not successful after a maximum of 3 weeks, evaluate need for a TIER III WRAP. This may include referrals to community resources (i.e. counseling agency, crisis intervention team/SASS, Promise Council, etc.).

Wraparound Features*:

- Highly individualized interventions
- Team includes family/school/ community/natural supports
- Frequent team meetings
- Must use SIMEO data tools

**Students at-risk for change of placement move immediately to Complex FBA/BIP and Wrap*

Step 16: If the student is not making sufficient progress, as defined by school-based decision making rules, the CARES team and/or the PBIS problem solving team may consult with the building administrator and proceed to a special education referral.

The SEL team presents monthly themes and supports the youngest learners in guiding their social emotional development. Each teacher is provided read aloud books to support learning and development of these targeted social emotional skills.

8. Include any activity information regarding professional development and other activities for teachers, paraprofessionals, and other school personnel to improve instruction and use of data from academic assessments, and to recruit and retain effective teachers, particularly in high need subjects.

Professional development opportunities are widely available for teachers and staff at Glenn Elementary School. Staff member participate in professional training provided through classes offered by the district and regional offices. In addition the staff regularly participates in Professional Learning Communities (PLCs). Time has been allotted on twelve late start days by the school district for teachers to meet in their PLCs.

A PLC is an ongoing school improvement process used to establish a culture that is based on building teacher leadership and improving student learning. Through participation in PLCs, teacher enhance their leadership abilities while working as members of ongoing collaborative teams that focus on improving student learning. Paraprofessionals receive specific, intentional instruction on how to work with their students. Collaboration and educational time is built into their schedules while having their own PLCs. In addition, staff received professional development during our monthly staff meetings, during District Professional Development Activities (PDA) and at Institute Days.

In addition to these professional development opportunities, teachers have access to a variety of other invaluable professional books and resources provided by the district to be used to improve teacher practices and student growth.

The school and district are focused on Equity and Diversity training, The staff participate in ongoing development with Ivette Dubriel and others from the community. The staff engage in learning new vocabulary, mirror checks, discussion and conversations around best practice and integrating in classroom lesson planning. Articles, books, podcast and videos are being shared to deepen staff knowledge.

We are a Professional Development School (PDS) for students majoring in education at Illinois State University. The teachers become mentors and leaders with these college students. The teachers and college students learn and grow together while increasing student successes.

Strategies are also in place to attract highly qualified teachers to teach in high-need buildings. Pre-screening interviews are used district wide to identify highly-qualified candidates. Our district is involved in job fairs and works closely with our local universities, Illinois State University and Illinois Wesleyan University, to seek exemplary teaching candidates. Students from both universities have opportunities to complete student teaching requirements at our school. Once they are recruited the district provides a mentor to the new teacher. The mentor and mentee spend the year completed recommended tasks as well as those that come up along the way.

9. Describe any activity information regarding strategies for assisting preschool children in the transition from early childhood education programs to local elementary school programs.

Plans are in place to assist preschool children in the transition process from early childhood programs to Kindergarten. Careful consideration will be given to children transitioning from early childhood programs such as Head Start, Pre-K, and Early Childhood Education to Kindergarten. These identified students will be given high priority regarding classroom placement and referrals for additional assessments. Each year during the Kindergarten round up all students are given a screener to help support the needs of the incoming students. This also includes English Language Learners. These students are screened to see what placement level they are at so services can be provided at their instructional level.

THE SCHOOLWIDE PLAN (section 1114)

Any eligible school that desires to operate a schoolwide program shall develop a comprehensive plan (or amend a plan for such a program that was in existence on the day before the date of the enactment of the Every Student Succeeds Act)

(A) IN GENERAL

1. USE OF FUNDS

(A) ELIGIBILITY

Schoolwide programs may consolidate and use these funds with other Federal, State and local funds to upgrade an entire educational program that serves an eligible school attendance area that is not less than 40 percent of the children are from low-income families, or not less than 40 percent of the children enrolled in the school are from such families.

(B) EXCEPTION

If a schoolwide program will best serve the needs of the students at the eligible school attendance area (which less than 40 percent of the children are from low-income families, or a school for which less than 40 percent of the children enrolled in the school are from such families) by improving academic achievement and other factors, then that school may receive a waiver from the State educational agency.

2. IDENTIFICATION OF STUDENTS IS NOT REQUIRED

(A) GENERAL

Participation in a schoolwide program means a school does not have to identify any children or individuals as eligible or as receiving services provided as supplementary.

(B) SUPPLEMENTAL FUNDS

A school participating in a schoolwide program can only use these funds to supplement where non-Federal sources may not be available, which includes funds needed to provide services that are required by law for children with disabilities and English learners; in accordance with the method of determination described in section 1118(b)(2).

3. EXEMPTION FROM STATUTORY AND REGULATORY REQUIREMENTS

(A) EXEMPTION

Please note that the Secretary may exempt schoolwide programs from statutory or regulatory provisions of any other noncompetitive formula grant program administered by the Secretary (other than formula or discretionary grant programs under the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.), except as provided in section 613(a)(2)(D) of such Act (20 U.S.C. 1413(a)(2)(D))), or any discretionary grant program administered by the Secretary, to support schoolwide programs if the intent and purposes of such other programs are met.

(B) REQUIREMENTS

A school that chooses to use funds from such other programs shall not be relieved of the requirements relating to health, safety, civil rights, student and parental participation and involvement, services to private school children, comparability of services, maintenance of effort, uses of Federal funds to supplement, not supplant non-Federal funds (in accordance with the method of determination described in section 1118(b)(2)),

or the distribution of funds to State educational agencies or local educational agencies that apply to the receipt of funds from such programs.

(C) RECORDS

Schoolwide schools must maintain records that demonstrate the use of funds from all Federal programs. These records must address the intent and purposes of each of the Federal programs that were consolidated to support the schoolwide program. Separate fiscal accounting records or the identification of specific activities is not required.

(B) PLAN DEVELOPMENT

The comprehensive plan shall be:

1. Developed during a one-year period, unless:
 - the local educational agency determines, in consultation with the school, that less time is needed to develop and implement the schoolwide program; or
 - the school is operating a schoolwide program on the day before the date of the enactment of the Every Student Succeeds Act, in which case such school may continue to operate such program, but shall develop amendments to its existing plan during the first year of assistance after that date to reflect the provisions of this section.
2. Developed with the involvement of parents and other members of the community to be served and individuals who will carry out such plan, including teachers, principals, other school leaders, paraprofessionals present in the school, administrators (including administrators of programs described in other parts of this title), the local educational agency, to the extent feasible, tribes and tribal organizations present in the community, and, if appropriate, specialized instructional support personnel, technical assistance providers, school staff, if the plan relates to a secondary school, students, and other individuals determined by the school;
3. In effect for the duration of the school's participation under this part and reviewed and revised, as necessary, by the school.
4. Available to the local education agency, parents, and the public, and the information contained in such plan shall be in an understandable format.
5. If appropriate, developed in coordination and integration with other Federal, State, and local services, resources, and programs, such as programs supported under this Act, violence prevention programs, nutrition programs, housing programs, Head Start programs, adult education programs, career and technical education programs, and schools implementing comprehensive support and improvement activities or targeted support and improvement activities under section 1111(d).
6. Based on a comprehensive needs assessment of the entire school that takes into account information on the academic achievement of children in relation to the challenging State academic standards, particularly the needs of those children who are failing, or are at-risk of failing, to meet the challenging State academic standards and any other factors as determined by the local educational agency.

(C) PRESCHOOL PROGRAMS

A school that operates a schoolwide program under this section may use funds available under this part to establish or enhance preschool programs for children who are under 6 years of age.

(D) DELIVERY OF SERVICES

The services of a schoolwide program under this section may be delivered by nonprofit or for-profit external providers with expertise in using evidence-based or other effective strategies to improve student achievement.

(E) USE OF FUNDS FOR DUAL OR CONCURRENT ENROLLMENT PROGRAMS

1. IN GENERAL

A secondary school operating a schoolwide program under this section may use funds received under this part to operate dual or concurrent enrollment programs that address the needs of low-achieving secondary school students and those at risk of not meeting the challenging State academic standards.

2. FLEXIBILITY OF FUNDS

A school using funds received under this part for a dual or concurrent enrollment program described in paragraph (1) may use such funds for any of the costs associated with such program, including the costs of;

- i. training for teachers, and joint professional development for teachers in collaboration with career and technical educators and educators from institutions of higher education, where appropriate, for the purpose of integrating rigorous academics in such program;
- ii. tuition and fees, books, required instructional materials for such program, and innovative delivery methods; and
- iii. transportation to and from such program.

3. RULE OF CONSTRUCTION

Nothing in this subsection shall be construed to impose on any State any requirement or rule regarding dual or concurrent enrollment programs that is inconsistent with State law.

ILLINOIS STATE BOARD OF EDUCATION

100 North First Street, N-242
Springfield, Illinois 62777-0001

SCHOOLWIDE PLAN
Section 1114, Every Student Succeeds Act

Instructions: This completed template along with all related documentation must be:

- Approved by the Local Board of Education
- Signed by the School District Superintendent
- Kept on file with all Title I records
- Only send to ISBE if requested

SCHOOL INFORMATION

School Name:	Parkside Elementary		
RCDT:			
Principal:	Christina Ellis		
Address:	1900 W. College		
City, ZIP code:	Normal, 61761		
Telephone:	309-557-4422		
Email address:	ellisc@unit5.org		
Planning Year:	Poverty Rate at Board Approval:	40% Waiver: Y/N	Local Board of Ed. approval date:
2021-2022			

DISTRICT INFORMATION

District Name/Number:	Mclean County Unit District No. 5
Superintendent:	Dr. Kristen Weikle
Telephone:	
Email address:	

Superintendent's Signature

Date

Schoolwide Plan Components

1. Please include the names of the participants in the creation of this plan:

NAME	REPRESENTATION
Anne Atteberry	PLT (Title I Teacher)
Beth Goeken	PLT (Fourth Grade Teacher)
Lyndsey Koestner	Title I Teacher
Elizabeth Coe	PLT (Third Grade Teacher)
Lisa Byrd	PLT (First Grade Teacher)
George VanWinkle	PLT (Kindergarten Teacher)
Christina Ellis	PLT (Principal)

2. If applicable, please include a list of State educational agency and local educational agency programs and other Federal programs under subsection (a)(3) that will be consolidated in the schoolwide program:

1. *Title 1 funds will be used to hire staff, purchase supplies, provide training, and enhance parental involvement.*
2. *Mentoring and Induction funds are used to train new teacher in our core instructional strategies and the district approved interventions.*
3. *Title 2 funds are used to provide training and support for teachers in literacy instruction through embedded professional development and other trainings.*

3. Conduct a comprehensive needs assessment of the entire school:
 - a. Include a copy of the document used to conduct the assessment.
 - b. Sample available at <http://www.cde.state.co.us/FedPrograms/consapp/na.asp>.

4. Describe schoolwide reform strategies in narrative form to include the following:
 - a. provide opportunities for all children, including each of the subgroups of students (as defined in section 1111(c)(2)) to meet the challenging State academic standards;
 - b. use methods and instructional strategies that strengthen the academic program in the school, increase the amount and quality of learning time, and help provide an enriched and accelerated curriculum, which may include programs, activities, and courses necessary to provide a well-rounded education; and
 - c. address the needs of all children in the school, but particularly the needs of those at risk of not meeting the challenging State academic standards.

Schoolwide reform strategies will provide opportunities for all children to meet the state's academic achievement. They are based on scientific research and the school will determine if such needs have been met.

Core Literacy Instruction

As a year 11 school in the Partnership for Comprehensive Literacy (PCL) model, one of our literacy goals will be to continue to implement a reading workshop approach in order to improve our core reading instruction. In addition, we will also continue implementing writing workshop in all classrooms. Every classroom teacher will work to strengthen the core curriculum. Research has proven that in order for children to become successful readers they need:

- explicit description of the reading strategy*
- direct instruction followed by guided practice*
- teacher and student modeling of the strategy*
- interactive use of the strategy*
- focus on a gradual release of responsibility for a strategy*
- authentic independent practice for reading strategies*
- immersion in a print-rich environment*

Reader's Workshop and Writer's Workshop provide opportunities for explicit strategy instruction, guided/independent practice at the students' reading levels, oral and written responses, and sharing to build a literate community. Conferences during independent reading and writing time and observations made during discussions serve not only as chances for teachers to monitor student progress, but also to guide the teacher when developing purposeful lessons.

Data will be examined to identify children that need additional support and interventions in order to meet the state's academic standards. Grade level teams along with the administration, LBS1s, and Reading Interventionists will meet 3 times a year for data days. During data days students who are not meeting grade level literacy benchmarks will be targeted for intervention. Intervention will serve as a double dose of differentiated instruction. Each grade level will have a common, built-in daily intervention block. Specific skills and strategies that need more emphasis will be identified for students receiving interventions. Our most tangled readers who are in need of literacy interventions will receive support from our most qualified staff members. Administration, grade level teams, and reading specialists will meet on a regular basis to monitor student progress.

Interventions

Students in need of reading intervention will receive one or more scientifically based interventions from the PCL model. These interventions include Reading Recovery, Assisted Writing, Guided Reading Plus, and Comprehension Focus Groups. Data will be used to determine which intervention will match each student's needs.

Below is a definition of each intervention:

Reading Recovery

Reading Recovery (RR) is an intense, 30 minute, daily, one-to-one form of instruction. RR provides early intervention to the lowest-achieving first grade children to develop effective strategies for reading and writing to reach average levels of classroom performance. Reading Recovery teaches the child to develop strategic behaviors to use on texts in both reading and writing. Every lesson incorporates learning about letter/sound relationships, comprehension, and problem solving with print in order for decoding to be purposeful and fluent. The objective of Reading Recovery is to promote accelerated learning so that children become successful readers and writers with internal, self-extending literacy learning systems.

Assisted Writing

Assisted writing (AW) intervention is for students in kindergarten to fifth grades who are struggling with literacy processing. It helps children develop reading and writing strategies for operating print. AW promotes the reciprocal processes between reading and writing. It is a shared writing experience between the teacher and a small group of emergent to beginning early writers where the teacher and students construct a story that will be transcribed together.

Guided Reading Plus for Literacy Intervention Groups

Guided Reading Plus (GRP) is part of the Comprehensive Intervention Model (CIM), a systemic design for preventing reading failure in the early grades and reversing reading failure in the upper grades. GRP is based on research-based practices for promoting success in reading. Guided Reading Plus is a small group intervention for students in grades one through three who are lagging behind their peers in reading. This intervention can also be used with older readers who are reading at early and transitional levels. The goal of GRP is to enable the learner to acquire flexible strategies for solving problems in reading and writing while maintaining a focus on comprehension using guided reading with word study and writing about reading. The intervention focuses on building connections between reading and writing.

Comprehension Focus Group for Literacy Intervention Groups

Comprehension Focus Group (CFG) is part of the Comprehensive Intervention Model (CIM) and is based on research-based practices for promoting success in reading. It is a systemic design for preventing reading failure in the early grades and reversing reading failure in the upper grades. The Comprehension Focus Group includes three units of study: (1) Text and Genre Study (2) Strategy Units and (3) Content Units. Schools can use the (CIM) interventions as a Response to Intervention method (Dorn & Schubert, 2008).

Assessments

In the time of the pandemic, the following assessments may be subject to change. In a normal year, a variety of scientifically based assessments, both formal and informal, will be used to monitor growth and identify needs of Parkside Elementary School students.

- All students in grades K-5 will be assessed using the FASTBRIDGE assessment (FB) as a universal screener. 1st-5th grade classroom teachers will administer the FB, which is a computer based assessment, three times a year; kindergarten will administer twice a year. The dates will be determined by the district.*
- Kindergarten, First Grade, and Second Grade: During dates determined by the school district, the Fountas and Pinnell Benchmark Assessment (FPBA) will be administered to all students who flag at the 16th percentile or less on the FASTBRIDGE assessment at the beginning of the school year. Then the data from the FPBA, classroom running records, and FASTBRIDGE will be compiled onto Educlimber to determine which students will receive intervention. Informal inventories, anecdotal conference notes, running records, and oral reading fluency scores will be used by Title I teachers, reading interventionists, and classroom teachers to monitor progress throughout the school year. In addition, at the beginning of the school year, students in kindergarten will be assessed on letters, sounds, sight words, and early literacy behaviors by the kindergarten team. First grade students who are deemed at-risk in literacy acquisition compared to their peers will be assessed with the*

Reading Recovery Observation Survey (OS). This will determine which students will receive Reading Recovery. Students who participate in Reading Recovery will be given the OS upon exiting and at the end of the school year. The FPBA will be given midway through and at the end of the school year during dates determined by the district to determine if the needs of students receiving literacy interventions have been met.

- *Third Grade, Fourth Grade, and Fifth Grade: During dates determined by the school district, the Fountas and Pinnell Benchmark Assessment (FPBA) will be administered to all students who flag at the 16th percentile or less on the FASTBRIDGE assessment at the beginning of the school year. Then the data from the FPBA and FASTBRIDGE will be compiled onto Educlimber to determine which students who are reading below grade level benchmarks and will receive intervention. Informal inventories, anecdotal conference notes, running records, and oral reading fluency scores, will be used by Title I teachers, reading interventionists, and classroom teachers to monitor progress throughout the year. The FPBA will be given midway through and at the end of the school year during dates determined by the district to determine if the needs of students receiving literacy interventions have been met. PARCC will also be given in the spring of the school year.*

- *Three times a year, following the FASTBRIDGE, FPBA and PARCC administration, we will have a Literacy Intervention Data Meeting. This meeting will include each grade level team along with the reading interventionists.*

- *One data form will be used for the building to track individual student's progress. Each teacher will keep a binder that tracks each student's growth, progress, and interventions. This will provide the documentation for interventions implemented on individual students. All students that are at the warning level on the data wall will have a fully developed Response to Intervention (RtI) plan utilizing the RtI planner. This will be kept in the cumulative file in a green folder. Progress monitoring data will also be included.*

- *A software program, called Educlimber, will be used to compile student assessment data and kept on file in a shared, secure electronic location. All certified staff will help maintain this information. Data meetings will be held three times a year as previously mentioned. FASTBRIDGE, FPBA, and teacher data will be used to determine where each student is placed on the wall.*

- *At various times throughout the year, grade level teams will meet to discuss all students at that grade level. At this time student progress is investigated to ensure success and continuous improvement. Progress monitoring data will be used to make decisions during these meetings.*

- *As often as necessary, reading interventionists will meet with grade level teams and LBS-1s to discuss student progress and the grouping of students in intervention groups.*

- *A school performance report will be developed at the end of the year through the school improvement plan.*

5. *Provide any activity information regarding counseling, school-based mental health programs, specialized instructional support services, mentoring services, and other strategies to improve students' skills outside the academic subject areas.*

Parkside has a Family Coordinator to assist families and students with any needs that they might have. The Family Coordinator completes home visits and links families to resources in the community in an effort to reduce any barriers families might have.

We also partner with Center for Human Services for students who receive counseling. The therapists are able to come and meet with students during their lunch and recess when needed,

Our social worker provides counseling with students, either individually or in small groups, that have Individualized Educational Plans to address their social/emotional goals. The social worker also supports classroom teachers by completing whole class lessons on specific topics such as empathy and accepting

differences. The social worker meets with students on a "touch-base" basis if he/she is having issues they need to discuss (parents' divorce, bullying, etc.) There is also support for classroom teachers by providing resources to use with students when they have classroom-wide issues such as bullying concerns.

6. Include any activity information regarding the preparation for and awareness of opportunities for postsecondary education and the workforce, which may include career and technical education programs and broadening secondary school students' access to coursework to earn postsecondary credit while still in high school (such as Advanced Placement, International Baccalaureate, dual or concurrent enrollment, or early college high schools).

P21 (21st Century Learning Standards) that are utilized include: Student driven assessments and a shift from a content focus to an application of learning. Open ended and multi modal assessments are utilized. Students know their own learning targets and monitor and track their progress, and it is the students' responsibility to show what they know and can do. Teachers give feedback and students are expected to respond to the feedback. Student choice in assessments and self-assessment is utilized. Students are exposed to multiple forms of communication – written, technology, and verbal. Our math coach trains staff on DOK of learning and 3 Act Tasks. Tech coaches train and promote new innovations in communication. Group problem solving is utilized in math and group inquiry is utilized in science. Play based choice centers are in kindergarten. Students work independently on projects and learn to meet deadlines.

STEM projects and challenges include:

In the time of the pandemic, the following activities may be subject to change.

Some teachers have STEM bins. Bins with different materials in them. Pictures of something are presented - car, building, playground, slide etc. and students try to build "it" out of the materials provided. As students get better at this, there is a writing portion about what worked and what didn't.

When fairy tales are presented, students design houses for the 3 little pigs with a set of guidelines, then they build it and the big bad blow dryer tries to blow it down. Discussion follows about why some were strong and some weren't.

Literature, math and cooking are tied together. Many books can be tied into food - food can be tied into plants, living and non-living, habitats, differences between vegetables and fruits etc. and then students are taught how to read a recipe, measure dry ingredients and liquid ingredients to make the recipe.

Partnership with the Farm Bureau. We have grown plants, made butter and ice cream (math and science – solids, liquids, and gasses).

7. Specify any activity information regarding the implementation of a schoolwide tiered model to prevent and address problem behavior, and early intervening services, coordinated with similar activities and services carried out under the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.).

School- Wide Universal Systems Include: (Frequency monitored Weekly, Monthly, Quarterly)

- *Administrative and faculty buy-in*
- *Building-wide behavioral expectations that are taught to all*
- *Internal coach and PBIS team*
- *Behavior Matrix, T-Chart, data collection system*
- *Cool Tools, School Assemblies, PBIS Incentives (i.e.-Penguin Points), Out of the Blue Days, Anti-Bully*
- *Classroom-wide Strategies – Tokens, Point System, Class Dojo, 2nd Step*

PBIS Process

Step 1: *Positive Behavior Interventions and Supports (PBIS) is implemented on a school wide basis with integrity and fidelity.*

Step 2: *Universal Screener will be administered to students in K-5. Completion dates are within the months of October and February, after having students at least 30 days into the school year/semester. Top 3 internalizing and top 3 externalizing students are identified.*

Internalizing and Externalizing Dimensions of the Universal Screener

This screener is **completed by the teacher** and asks the teacher to consider each student against the definitions.

Internalizing refers to all behavioral issues that are directed inwardly to get away from a social environment. They represent problems with self. They are self-imposed and involve social avoidance.

Externalizing refers to all behavioral issues that are directed outwardly, by the child, toward the external social environment. They usually involve behavioral excesses.

Step 3: *After top 3 internalizing and top 3 externalizing students are identified. Gate 2/Universal Screener will be administered to identify students - Students whose scores meet the internalizing or externalizing criteria on Gate 2 go into the first round of intervention (i.e. CICO).*

**PBIS Check In Check Out CICO – Key Features - Minimum 20 school days of frequency
10-15% of students**

- Same intervention for all
- Same CICO time
- School-wide goals
- Same daily progress report (DPR)
- DPR goes home daily (Daily Progress Report)

Step 4: *After students are identified for the first round of intervention, an awareness letter and parent scripts (district developed) will go home notifying them of their child's entry into PBIS Check In/Check Out Intervention. CICO will begin with the assistance of PBIS Tier 2 team.*

Step 5: *If CICO is not successful after 20 school days (or as defined by PBIS Tier 2 team), use DPR data and other (i.e. attendance, office referrals, etc.) to determine if Individual CICO (ICICO) is necessary, which is done with individual features such as place or person.*

Step 5 Continued: *If CICO is not successful after 20 school days (or as defined by PBIS Tier 2 team), use DPR data and other (i.e. attendance, office referrals, etc.) to determine if:*

- a) *Individual CICO (ICICO) is necessary (*Done with individual features such as place or person) See Above*
- OR
- b) *Social Academic Instructional Group (SAIG) is necessary*
 - i. *Problem-Solving Group*
 - ii. *Pro-social Skills Group*
 - iii. *Academic Behaviors Group*

Individualized CICO – Key Features

- School-wide goals

- Same daily progress report
- Including-
 - Mentoring
 - Extra period
 - Change location
 - Change Adult
 - Parent signoff

Social Academic Instructional Group Key Features (SAIG)

- 1:3-5 student ratios for 2 – 4 weeks min.
- Problem-Solving Group
- Pro-social Skills Group
- Academic Behaviors Group

Step 6: If ICICO is used and is not successful after 20 school days, evaluate the need for SAIG or an FBA/BIP – OR - If SAIG is not successful after first cycle, evaluate the need for continued SAIG (second round) or an FBA/BIP. IF FBA and BIP are created – Go to CARES Process.

Step 7: If after ICICO or SAIG implementation, sufficient progress is not being made: The teacher will meet with the building administrator to discuss the need for a

CARES referral

- Review the Intervention Planner and student CICO, ICICO or SAIG daily progress report data.
- CARES case manager is assigned by administrator

Step 8: The classroom teacher and/or the individual providing the intervention will meet with CARES case manager to complete the CARES referral form in FileMaker.

Step 9: Contact the parent to explain that a referral is being made and how the process will work.

Step 10: The classroom teacher will meet with the CARES case manager (and school psychologist/social worker) prior to CARES meeting to review the data collected to be presented at the CARES meeting.

- Determine the need to complete Problem Behavior Checklist and/or Motivational Assessment Scale

Step 11: CARES meeting

- The CARES case manager and referring teacher will briefly share the case.
- Complete the Brief FBA/BIP (Pathway form).
- The CARES team will determine the next steps

Process may include, but is not limited to:

Parent Interview	Student Interview	Teacher Interview
Observations	Strengths/Difficulty	Interest Inventory
Other assessments as needed		

Brief FBA/BIP Key Features* (2 to 4 weeks min.):

- Address only one behavior that is operationally defined (observable and countable)
- Interventions chosen based on function
- Direct instruction of behavior is provided

- 1+ strategy for prevention
- 1+ strategy for minimizing reinforcement of problem behavior
- 1+ strategy for reinforcing the use of desired behaviors
- Data for plans reviewed bi-weekly

***Monitored by BIP data Track and Daily Progress DPR Point Sheets.**

Step 12: An individualized instruction plan (The Targeted Intervention Plan) will be created. Tier II intervention should be provided as a part of this plan. The progress monitoring tool targets should be determined by the team and the CARES follow-up meeting should be set.

Step 13: Before the follow-up meeting, CARES case manager will follow up with the individual providing intervention to discuss interventions being used during the process.

Step 14: CARES Follow-Up meeting

If a Brief FBA/BIP is not successful after a maximum of 4 weeks, evaluate the need for Tier III Intervention. The CARES Case Manager needs to have the parent sign the **Permission to Screen Form** (check the “other” box). This form needs to be signed if you plan to use the data for eligibility purposes in the future.

- a) Complex FBA/BIP
Process includes:
 - i. Standardized Screeners (i.e. BESS, etc.)
 - ii. Observations
- b) Set next Follow-Up meeting

Complex FBA/BIP Key Features:

- Interventions designed based on function
- Direct instruction of behavior is provided
- Address multiple settings and behaviors
- Highly individualized interventions
- Must use SIMEO data tools

Step 15: CARES Follow-Up meeting #2

If Complex FBA/BIP is not successful after a maximum of 3 weeks, evaluate need for a TIER III WRAP. This may include referrals to community resources (i.e. counseling agency, crisis intervention team/SASS, Promise Council, etc.).

Wraparound Features*:

- Highly individualized interventions
- Team includes family/school/ community/natural supports
- Frequent team meetings
- Must use SIMEO data tools

*Students at-risk for change of placement move immediately to Complex FBA/BIP and Wrap

Step 16: If the student is not making sufficient progress, as defined by school-based decision making rules, the CARES team and/or the PBIS problem solving team may consult with the building administrator and proceed to a special education referral.

We use Zones of Regulation for students who are having difficulty with their emotions in a social setting. It is a way to help students be pro-active in recognizing their emotions and help them to adjust their emotions so that they can function successfully in all settings at school. This is our first year for implementing these strategies.

8. Include any activity information regarding professional development and other activities for teachers, paraprofessionals, and other school personnel to improve instruction and use of data from academic assessments, and to recruit and retain effective teachers, particularly in high need subjects.

High quality and ongoing professional development is available for all staff to enable children to achieve state academic content standards.

Professional development opportunities are widely available for teachers and staff at Parkside Elementary School. Staff members participate in professional training provided through classes offered by the district and regional offices. In addition, the staff regularly participates in Professional Learning Communities (PLC). Time has been allotted on 12 late start days by the school district for teachers to meet in their PLCs.

A PLC is an ongoing school improvement process used to establish a culture that is based on building teacher leadership and improving student learning. Through participation in PLCs, teachers enhance their leadership abilities while working as members of ongoing collaborative teams that focus on improving student learning.

In addition to these professional development opportunities, teachers have access to a variety of other invaluable resources provided by the literacy and math team including coaching meetings for lesson development and modeled instruction as well as a variety of professional books and other resources.

Parkside also utilizes the teacher leadership capacity of its staff by encouraging staff members to lead professional development during institute days and faculty meetings as well as encouraging staff members to visit each other's classrooms to learn from our own staff best practices and strategies.

While local opportunities are the most widely used form of professional development, staff members also attend workshops and conferences outside the district offerings. They also take graduate courses offered through various universities and the Regional Office of Education (ROE).

9. Describe any activity information regarding strategies for assisting preschool children in the transition from early childhood education programs to local elementary school programs.

Careful consideration will be given to children transitioning from early childhood programs (Head Start, Pre-K, Early Childhood Education) to kindergarten. These identified students will be given high priority regarding classroom placement and referral for additional assessment. Whenever possible, a transition meeting is held in the spring with the early childhood staff, kindergarten staff, parents, and administration.

THE SCHOOLWIDE PLAN (section 1114)

Any eligible school that desires to operate a schoolwide program shall develop a comprehensive plan (or amend a plan for such a program that was in existence on the day before the date of the enactment of the Every Student Succeeds Act)

(A) IN GENERAL

1. USE OF FUNDS

(A) ELIGIBILITY

Schoolwide programs may consolidate and use these funds with other Federal, State and local funds to upgrade an entire educational program that serves an eligible school attendance area that is not less than 40 percent of the children are from low-income families, or not less than 40 percent of the children enrolled in the school are from such families.

(B) EXCEPTION

If a schoolwide program will best serve the needs of the students at the eligible school attendance area (which less than 40 percent of the children are from low-income families, or a school for which less than 40 percent of the children enrolled in the school are from such families) by improving academic achievement and other factors, then that school may receive a waiver from the State educational agency.

2. IDENTIFICATION OF STUDENTS IS NOT REQUIRED

(A) GENERAL

Participation in a schoolwide program means a school does not have to identify any children or individuals as eligible or as receiving services provided as supplementary.

(B) SUPPLEMENTAL FUNDS

A school participating in a schoolwide program can only use these funds to supplement where non-Federal sources may not be available, which includes funds needed to provide services that are required by law for children with disabilities and English learners; in accordance with the method of determination described in section 1118(b)(2).

3. EXEMPTION FROM STATUTORY AND REGULATORY REQUIREMENTS

(A) EXEMPTION

Please note that the Secretary may exempt schoolwide programs from statutory or regulatory provisions of any other noncompetitive formula grant program administered by the Secretary (other than formula or discretionary grant programs under the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.), except as provided in section 613(a)(2)(D) of such Act (20 U.S.C. 1413(a)(2)(D))), or any discretionary grant program administered by the Secretary, to support schoolwide programs if the intent and purposes of such other programs are met.

(B) REQUIREMENTS

A school that chooses to use funds from such other programs shall not be relieved of the requirements relating to health, safety, civil rights, student and parental participation and involvement, services to private school children, comparability of services, maintenance of effort, uses of Federal funds to supplement, not supplant non-Federal funds (in accordance with the method of determination described in section 1118(b)(2)), or the distribution of funds to State educational agencies or local educational agencies that apply to the receipt of funds from such programs.

(C) RECORDS

Schoolwide schools must maintain records that demonstrate the use of funds from all Federal programs. These records must address the intent and purposes of each of the Federal programs that were consolidated to support the schoolwide program. Separate fiscal accounting records or the identification of specific activities is not required.

(B) PLAN DEVELOPMENT

The comprehensive plan shall be:

1. Developed during a one-year period, unless:
 - the local educational agency determines, in consultation with the school, that less time is needed to develop and implement the schoolwide program; or
 - the school is operating a schoolwide program on the day before the date of the enactment of the Every Student Succeeds Act, in which case such school may continue to operate such program, but shall develop amendments to its existing plan during the first year of assistance after that date to reflect the provisions of this section.
2. Developed with the involvement of parents and other members of the community to be served and individuals who will carry out such plan, including teachers, principals, other school leaders, paraprofessionals present in the school, administrators (including administrators of programs described in other parts of this title), the local educational agency, to the extent feasible, tribes and tribal organizations present in the community, and, if appropriate, specialized instructional support personnel, technical assistance providers, school staff, if the plan relates to a secondary school, students, and other individuals determined by the school;
3. In effect for the duration of the school's participation under this part and reviewed and revised, as necessary, by the school.
4. Available to the local education agency, parents, and the public, and the information contained in such plan shall be in an understandable format.
5. If appropriate, developed in coordination and integration with other Federal, State, and local services, resources, and programs, such as programs supported under this Act, violence prevention programs, nutrition programs, housing programs, Head Start programs, adult education programs, career and technical education programs, and schools implementing comprehensive support and improvement activities or targeted support and improvement activities under section 1111(d).
6. Based on a comprehensive needs assessment of the entire school that takes into account information on the academic achievement of children in relation to the challenging State academic standards, particularly the needs of those children who are failing, or are at-risk of failing, to meet the challenging State academic standards and any other factors as determined by the local educational agency.

(C) PRESCHOOL PROGRAMS

A school that operates a schoolwide program under this section may use funds available under this part to establish or enhance preschool programs for children who are under 6 years of age.

(D) DELIVERY OF SERVICES

The services of a schoolwide program under this section may be delivered by nonprofit or for-profit external providers with expertise in using evidence-based or other effective strategies to improve student achievement.

(E) USE OF FUNDS FOR DUAL OR CONCURRENT ENROLLMENT PROGRAMS

1. IN GENERAL

A secondary school operating a schoolwide program under this section may use funds received under this part to operate dual or concurrent enrollment programs that address the needs of low-achieving secondary school students and those at risk of not meeting the challenging State academic standards.

2. FLEXIBILITY OF FUNDS

A school using funds received under this part for a dual or concurrent enrollment program described in paragraph (1) may use such funds for any of the costs associated with such program, including the costs of;

- i. training for teachers, and joint professional development for teachers in collaboration with career and technical educators and educators from institutions of higher education, where appropriate, for the purpose of integrating rigorous academics in such program;
- ii. tuition and fees, books, required instructional materials for such program, and innovative delivery methods; and
- iii. transportation to and from such program.

3. RULE OF CONSTRUCTION

Nothing in this subsection shall be construed to impose on any State any requirement or rule regarding dual or concurrent enrollment programs that is inconsistent with State law.

ILLINOIS STATE BOARD OF EDUCATION
 100 North First Street, N-242
 Springfield, Illinois 62777-0001

SCHOOLWIDE PLAN
Section 1114, Every Student Succeeds Act

Instructions: This completed template along with all related documentation must be:

- Approved by the Local Board of Education
- Signed by the School District Superintendent
- Kept on file with all Title I records
- Only send to ISBE if requested

SCHOOL INFORMATION

School Name:	Oakdale Elementary School		
RCDT:	170640050262010		
Principal:	Elizabeth Holtz		
Address:	601 S. Adelaide Street		
City, ZIP code:	Normal, IL, 61761		
Telephone:	309-557-4421		
Email address:	holtzem@unit5.org		
Planning Year:	Poverty Rate at Board Approval:	40% Waiver: Y/N	Local Board of Ed. approval date:
2021	65%	N	October 2021

DISTRICT INFORMATION

District Name/Number:	McLean County Unit 5
Superintendent :	Dr. Kristen Weikle
Telephone:	309-557-4000
Email address:	weiklek@unit5.org

Superintendent's Signature

Date

Schoolwide Plan Components

1. Please include the names of the participants in the creation of this plan:

NAME	REPRESENTATION
Elizabeth Holtz	Principal
Trish Warner	Reading Specialist
Mary Renollet	Reading Specialist
Nicole Vandegraft	Reading Specialist
Katie Masla	Kindergarten
Hayley Harroun	1st Grade
Jessica Roig	2nd Grade
Emily Miller	3rd Grade
Amy Brigham	4th Grade
Robert Harrison	5th Grade
Amanda Andres	LBS1
Kris Cannon	Interventionist

2. If applicable, please include a list of State educational agency and local educational agency programs and other Federal programs under subsection (a)(3) that will be consolidated in the schoolwide program:
1. Title 1 funds will be used to hire staff, purchase supplies, provide training, and enhance parent involvement.
 2. Mentoring and Induction funds are used to train new teachers in our core instructional strategies and the district approved interventions.
 3. Title 2 funds are used to provide training and support for teachers in literacy instruction through embedded professional development and other trainings.
3. Conduct a comprehensive needs assessment of the entire school:
- a. Include a copy of the document used to conduct the assessment.
 - b. Sample available at <http://www.cde.state.co.us/FedPrograms/consapp/na.asp>.
4. Describe schoolwide reform strategies in narrative form to include the following:
- a. provide opportunities for all children, including each of the subgroups of students (as defined in section 1111(c)(2)) to meet the challenging State academic standards;

- b. use methods and instructional strategies that strengthen the academic program in the school, increase the amount and quality of learning time, and help provide an enriched and accelerated curriculum, which may include programs, activities, and courses necessary to provide a well-rounded education; and
- c. address the needs of all children in the school, but particularly the needs of those at risk of not meeting the challenging State academic standards.

School wide reform strategies will provide opportunities for all children to meet the state's academic achievement. They are based on scientific research and the school will determine if such needs have been met.

One of the literacy/reading goals in our school improvement plan is to implement and improve Reader's Workshop in order to enhance our core reading instruction. Research has proven that in order for children to become successful readers they need:

- explicit instruction of the reading strategies
- direct instruction followed by guided practice
- teacher and student modeling of strategies
- interactive use of the strategies
- focus on a gradual release of responsibility for strategies
- authentic independent practice for reading strategies
- immersion in a print-rich environment

Reader's Workshop and Writer's Workshop provides opportunities for explicit strategy instruction, guided/independent practice at the students' reading levels, oral and written responses, and sharing to build a literate community. Conferences during independent reading time and observations made during discussions serve not only as chances for teachers to monitor student progress, but also to guide the teacher when developing purposeful lessons.

Oakdale also implemented the Partnerships in Comprehensive Literacy Model (PCL). The PCL model is a balanced literacy approach which includes literacy team meetings, coaching, built-in assessments, supplemental support for struggling readers (Reading Recovery and Small Group Instruction), school plans, and spotlighting efforts. Our literacy goals within this model are to strengthen the core curriculum and to implement Reader's Workshop in grades K-5. Teachers will receive professional development throughout the school year by the literacy coach to strengthen their core curriculum and increase their knowledge of Reader's Workshop and best practices in reading instruction.

Data will be examined to identify children that need additional support and interventions in order to meet the state's academic standards. Grade level teams along with the administration, LBS1s, and Title 1 teachers will meet three times a year to analyze the student data. During these meetings, students who are not meeting grade level literacy benchmarks will be targeted for intervention. Intervention will serve as a double dose of differentiated instruction. Each grade level will have a common, built-in daily intervention block. Specific skills and strategies that need more emphasis will receive support from our most qualified staff members. Administration, grade level teams, reading specialists, and LBS1s will meet on a regular basis to assess and discuss student progress.

Interventions

Students in need of reading intervention will receive one or more scientifically based interventions from the Partnership for Comprehensive Literacy Model. These interventions include Reading Recovery, Assisted Writing, Guided Reading Plus, Writing Aloud, and Comprehension Focus Groups. Data will be used to determine the appropriate intervention to meet the student's needs.

Each intervention type is explained and defined on the following page.

Comprehension Focus Group for Literacy Intervention Groups

Comprehension Focus Group (CFG) is part of the Comprehensive Intervention Model (CIM), a systemic design for preventing reading failure in the early grades and reversing reading failure in the upper grades. The Comprehension Focus Group includes three units of study: (1) Text and Genre Study; (2) Strategy Units; and (3) Content Units. Schools can use the (CIM) interventions as a Response to Intervention method (Dorn & Schubert, 2008). CFG is based on research-based practices for promoting success in reading.

Assisted Writing

Assisted writing intervention is for students in first to fourth grades who are struggling with literacy processing. It promotes the reciprocal processes between reading and writing. It is a shared writing experience between the teacher and a small group of emergent to beginning early writers. Assisted writing assists the children in developing reading and writing strategies for operating print. The teacher is given the opportunity to see how different children are processing print. The teacher and students construct a story that will be transcribed together.

Reading Recovery

Reading Recovery is an intense, 30 minute/daily, one-to-one intervention. Reading Recovery provides early intervention to the lowest-achieving first grade children to develop effective strategies for reading and writing to reach average levels of classroom performance. The objective of Reading Recovery is to promote accelerated learning so that children become successful readers and writers with internal, self-extending literacy learning systems.

Reading Recovery teaches the child to develop strategic behaviors to use on texts in both reading and writing. Every lesson incorporates learning about letter/sound relationships. With support from sound boxes and letter boxes, children are taught to hear and record sounds and to work with spelling patterns. Comprehension and problem solving with print are encouraged in order for decoding to be purposeful and fluent.

Oakdale will also use a variety of formal and informal assessments to monitor growth and identify needs of their students. All students in grades K-5 will be assessed using MAP and the Fountas and Pinnell Benchmark Assessment (FPBA) as a diagnostic tool.

A data wall based on Fountas and Pinnell levels will be maintained and updated for the school year. This will be maintained by classroom teachers, Title 1 teachers, and LBS1s. Data meetings will be held and changes will be made to the wall.

Each grade level team will meet to discuss all students at their grade level. At this time student progress is investigated to ensure success and continuous improvement. Adjustments to intervention groups will take place at this time. Progress monitoring should be used to make decisions during these meetings. Title 1 teachers, the literacy coach, LBS1s and Principal will meet with each grade level team to discuss students' progress. Ideas, concerns, strategies, and changes may be shared at these meetings.

Students in grades 3-5 who fall below state standards and literacy benchmarks are invited to attend after school tutoring. This program is taught by certified classroom teachers, Title 1, and LBS1 teachers. During this time, students receive additional individual and small group instruction to improve in the areas in which they are weak.

5. Provide any activity information regarding counseling, school-based mental health programs, specialized instructional support services, mentoring services, and other strategies to improve students' skills outside the academic subject areas.
- A social/emotional learning (SEL) pilot was completed at Oakdale in previous school years. This pilot provided a SEL interventionist/coach, available to staff and students as a resource for SEL

instruction and learning. Although the interventionist/coach is no longer available directly in the building, the district has provided similar support through a local ROE SEL interventionist/coach, made available throughout the year.

- SEL curriculum within the building continues to include daily circles within classrooms (Restorative Justice Practice), which provide classroom community opportunities where students can share out in a safe and empathetic space.
 - Calming Corners in each classroom are available as a space for students need that a place to regulate emotions and take a break as a means to prepare to be ready to learn.
 - A Reflection Room is an alternate space for students to go to complete academics, should there be a need for a small group setting/a place to regulate outside of the classroom.
 - School psychologist and social worker teach lessons to classrooms on topics in the social/emotional domain as needed throughout the school year, and likewise provide support through SAIG groups to students that flag on screeners in the area of extra social/emotional support.
 - Staff utilize Restorative Justice Practices within the classroom to build and maintain safe classroom communities and while facilitating problem solving among students.
 - Students receive mentoring, behavior support, and positive adult connections through Check In Check Out (CICO). Students needing additional support participate in Individualized CICO and Social Academic Intervention Groups with the psychologist, social worker or ISU psychology students.
 - Students with increased needs receive individual counseling from our psychologist, social worker or therapists from the Center for Human Services who meet with students here at the school. Some students are also paired with a mentor from Big Brothers Big Sisters.
 - Oakdale has a Promise Council which aims to reduce barriers to student's education. The Promise Council packs and sends home approximately 100 food packs with students every Friday. Volunteers who meet with students to provide mentoring and academic support with students.
 - A One by One Program transports students off site to provide positive after school support, mentoring, and tutoring services for students in need. (pending COVID regulations)
 - Oakdale's Family Coordinator acts as a liaison between school and families. The Family Coordinator completes home visits and links families to resources in the community in an effort to reduce any barriers families may be facing that affect their ability to provide for themselves. The Family Coordinator also provides "Make It Take Its" for parents to come and make educational and social emotional games that they can make and take home to play with their children. Different parent workshops are also provided. The Family Coordinator also meets with students on an individual basis and leads restorative justice circles when students are struggling with behavior or need extra social/emotional support. Likewise, the Family Coordinator facilitates the Reflection Room, providing an additional space for students to be supported outside of the classroom.
 - SEL Intervention: A building interventionist will provide social/emotional learning interventions to students at the Tier 2 level that are in need of small group support outside of SAIG group services
6. Include any activity information regarding the preparation for and awareness of opportunities for postsecondary education and the workforce, which may include career and technical education programs and broadening secondary school students' access to coursework to earn

postsecondary credit while still in high school (such as Advanced Placement, International Baccalaureate, dual or concurrent enrollment, or early college high schools).

P21 (21st Century Learning Standards) that are utilized include: Student driven assessments and a shift from a content focus to an application of learning. Open ended and multi modal assessments are utilized. Students know their own learning targets and monitor and track their progress, and it is the students' responsibility to show what they know and can do. Teachers give feedback and students are expected to respond to the feedback. Student choice in assessments and self-assessment is utilized. Students are exposed to multiple forms of communication – written, technology, and verbal. Our math coach trained staff on DOK of learning and 3 Act Tasks. Tech coaches train and promote new innovations in communication. Group problem solving is utilized in math and group inquiry is utilized in science. Play based choice centers are in kindergarten. Students work independently on projects and learn to meet deadlines.

Oakdale Promise Council hosts a VISION program for 5th grade students. The Promise Council brings guest speakers to each of our 5th grade classes. This includes how the speaker has overcome adversity in their life, mentors and the role they have played, positive choices that led them to where they are and how education played a role in their career. The field trip to Illinois State University, ISU, is the culminating event to this program. At ISU, our students visit various areas of the campus and hear from different groups who speak to the same topics as our Vision speakers throughout the year. During our visit, we will be showing students the Bone Student Center Auditorium, Redbird Arena and hearing from workers that help run the campus. University employees will discuss their jobs that help run the school and the importance of education in each of their careers. Our students will hear from current ISU students about their experience and the path to college. (this is all still the plan within COVID regulations)

State Farm volunteers teach financial literacy lessons to 4th and 5th grade students.

Past and potential future partnerships with the Farm Bureau, University of Illinois Extension including Ag in the Classroom.

Multiple partnerships with Illinois State University students as both volunteers and tutors for all grade levels.

7. Specify any activity information regarding the implementation of a schoolwide tiered model to prevent and address problem behavior, and early intervening services, coordinated with similar activities and services carried out under the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.).

School-Wide Universal Systems Include: (Frequency monitored Weekly, Monthly, Quarterly)

- Administrative and faculty buy in
- Building-wide behavioral expectations that are taught to all
- PBIS coaches and Behavioral Leadership Team
- Behavior Matrix, T-Chart, data collection system

- Cool Tools, School Assemblies, PBIS Incentives, Out of the Blue Days, Anti-Bully Classroom-wide Strategies – Class Dojo, Second Step

PBIS Process

Step 1: Positive Behavior Interventions and Supports (PBIS) is implemented on a school wide basis with integrity and fidelity.

Step 2: Universal Screener will be administered to students in K-5. Completion dates are within the months of October and February, after having students at least 30 days into the school year/semester. Top 3 internalizing and top 3 externalizing students are identified.

Internalizing and Externalizing Dimensions of the Universal Screener

This screener is **completed by the teacher** and asks the teacher to consider each student against the definitions.

Internalizing refers to all behavioral issues that are directed inwardly to get away from a social environment. They represent problems with self. They are self-imposed and involve social avoidance.

Externalizing refers to all behavioral issues that are directed outwardly, by the child, toward the external social environment. They usually involve behavioral excesses.

Step 3: After top 3 internalizing and top 3 externalizing students are identified. Gate 2/Universal Screener will be administered to identified students - Students whose scores meet the internalizing or externalizing criteria on Gate 2 go into the first round of intervention (i.e. CICO).

PBIS Check In Check Out CICO – Key Features - Minimum 20 school days of frequency 10-15% of students

- Same intervention for all
- Same CICO time
- School-wide goals
- Same daily progress report (DPR)
- DPR goes home daily (Daily Progress Report)

Step 4: After students are identified for the first round of intervention, an awareness letter and parent scripts (district developed) will go home notifying them of their child’s entry into PBIS Check In/Check Out Intervention. CICO will begin with the assistance of PBIS Tier 2 team.

Step 5: If CICO is not successful after 20 school days (or as defined by PBIS Tier 2 team), use DPR data and other (i.e. attendance, office referrals, etc.) to determine if Individual CICO (ICICO) is necessary, which is done with individual features such as place or person.

Step 5 Continued: If CICO is not successful after 20 school days (or as defined by PBIS Tier 2 team), use DPR data and other (i.e. attendance, office referrals, etc.) to determine if:

- *Individual CICO (ICICO) is necessary (*Done with individual features such as place or person) See Above*

OR

- **Social Academic Instructional Group Key Features (SAIG)**
 - 1:3-5 student ratios for 2 – 4 weeks min.
 - Problem-Solving Group
 - Pro-social Skills Group
 - Academic Behaviors Group

- **SEL Intervention Group**
 - small group setting to provide SEL skill building through pre-determined curriculum
 - organized by PBIS Secondary Team
 - data collected and analyzed by LBS1 leading out groups

Step 6: If ICICO is used and is not successful after 20 school days, evaluate the need for SAIG or an FBA/BIP – *OR* - If SAIG is not successful after first cycle, evaluate the need for continued SAIG (second round) or an FBA/BIP. IF FBA and BIP are created – Go to CARES Process.

Step 7: If after ICICO or SAIG implementation, sufficient progress is not being made: The teacher will meet with the building administrator to discuss the need for a

CARES referral

- Review the Intervention Planner and student CICO, ICICO or SAIG daily progress report data.
- CARES case manager is assigned by administrator

Step 8: The classroom teacher and/or the individual providing the intervention will meet with CARES case manager to complete the CARES referral form in FileMaker.

Step 9: Contact the parent to explain that a referral is being made and how the process will work.

Step 10: The classroom teacher will meet with the CARES case manager (and school psychologist/social worker) prior to CARES meeting to review the data collected to be presented at the CARES meeting.

- Determine the need to complete Problem Behavior Checklist and/or Motivational Assessment Scale

Step 11: CARES meeting

- The CARES case manager and referring teacher will briefly share the case.
- Complete the Brief FBA/BIP (Pathway form).
- The CARES team will determine the next steps

Process may include, but is not limited to:

Parent Interview

Student Interview

Teacher Interview

Observations

Strengths/Difficulty

Interest Inventory

Other assessments as needed

Brief FBA/BIP Key Features* (2 to 4 weeks min.):

- Address only one behavior that is operationally defined (observable and countable)
- Interventions chosen based on function
- Direct instruction of behavior is provided
- 1+ strategy for prevention
- 1+ strategy for minimizing reinforcement of problem behavior
- 1+ strategy for reinforcing the use of desired behaviors
- Data for plans reviewed bi-weekly

****Monitored by BIP data Track and Daily Progress DPR Point Sheets.***

Step 12: An individualized instruction plan (The Targeted Intervention Plan) will be created. Tier II intervention should be provided as a part of this plan. The progress monitoring tool targets should be determined by the team and the CARES follow-up meeting should be set.

Step 13: Before the follow-up meeting, CARES case manager will follow up with the individual providing intervention to discuss interventions being used during the process.

Step 14: CARES Follow-Up meeting

If a Brief FBA/BIP is not successful after a maximum of 4 weeks, evaluate the need for Tier III Intervention. The CARES Case Manager needs to have the parent sign the **Permission to Screen Form** (check the “other” box). This form needs to be signed if you plan to use the data for eligibility purposes in the future.

- Complex FBA/BIP
Process includes:
 - Standardized Screeners (i.e. BESS, etc.)
 - Observations
- Set next Follow-Up meeting

Complex FBA/BIP Key Features:

- Interventions designed based on function
- Direct instruction of behavior is provided
- Address multiple settings and behaviors
- Highly individualized interventions
- Must use SIMEO data tools

Step 15: CARES Follow-Up meeting #2

If Complex FBA/BIP is not successful after a maximum of 3 weeks, evaluate need for a TIER III WRAP. This may include referrals to community resources (i.e. counseling agency, crisis intervention team/SASS, Promise Council, etc.).

Wraparound Features*:

- Highly individualized interventions
- Team includes family/school/ community/natural supports
- Frequent team meetings
- Must use SIMEO data tools

**Students at-risk for change of placement move immediately to Complex FBA/BIP and Wrap*

Step 16: If the student is not making sufficient progress, as defined by school-based decision making rules, the CARES team and/or the PBIS problem solving team may consult with the building administrator and proceed to a special education referral.

8. Include any activity information regarding professional development and other activities for teachers, paraprofessionals, and other school personnel to improve instruction and use of data from academic assessments, and to recruit and retain effective teachers, particularly in high need subjects.

High-quality and ongoing professional development is available for all staff to enable children to achieve state academic content standards.

Professional development opportunities are widely available for teachers and staff at Oakdale Elementary School. Graduate courses are offered through the local universities. Professional training is also provided through classes offered by the district and regional offices. The staff regularly participates in Late Start workshops, conferences, book study teams, and family literacy activities. Some staff members of Mid-State Reading Council and Illinois Reading Council. When available, the Title I staff, classroom teachers, and principal attend conferences related to best practices in literacy instruction and assessment.

Strategies are in place to attract highly qualified teachers to teach in high-need buildings.

9. Describe any activity information regarding strategies for assisting preschool children in the transition from early childhood education programs to local elementary school programs.

Plans are in place to assist pre-school children in the transition process from early childhood programs to kindergarten.

Careful consideration will be given to children transitioning from early childhood programs (Head Start, Pre-K, Early Childhood Education) to Kindergarten. These identified students will be given high priority regarding classroom placement and referral for additional assessment.

THE SCHOOLWIDE PLAN (section 1114)

Any eligible school that desires to operate a schoolwide program shall develop a comprehensive plan (or amend a plan for such a program that was in existence on the day before the date of the enactment of the Every Student Succeeds Act)

(A) IN GENERAL

1. USE OF FUNDS

(A) ELIGIBILITY

Schoolwide programs may consolidate and use these funds with other Federal, State and local funds to upgrade an entire educational program that serves an eligible school attendance area that is not less than 40 percent of the children are from low-income families, or not less than 40 percent of the children enrolled in the school are from such families.

(B) EXCEPTION

If a schoolwide program will best serve the needs of the students at the eligible school attendance area (which less than 40 percent of the children are from low-income families, or a school for which less than 40 percent of the children enrolled in the school are from such families) by improving academic achievement and other factors, then that school may receive a waiver from the State educational agency.

2. IDENTIFICATION OF STUDENTS IS NOT REQUIRED

(A) GENERAL

Participation in a schoolwide program means a school does not have to identify any children or individuals as eligible or as receiving services provided as supplementary.

(B) SUPPLEMENTAL FUNDS

A school participating in a schoolwide program can only use these funds to supplement where non-Federal sources may not be available, which includes funds needed to provide services that are required by law for children with disabilities and English learners; in accordance with the method of determination described in section 1118(b)(2).

3. EXEMPTION FROM STATUTORY AND REGULATORY REQUIREMENTS

(A) EXEMPTION

Please note that the Secretary may exempt schoolwide programs from statutory or regulatory provisions of any other noncompetitive formula grant program administered by the Secretary (other than formula or discretionary grant programs under the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.), except as provided in section 613(a)(2)(D) of such Act (20 U.S.C. 1413(a)(2)(D))), or any discretionary grant program administered by the Secretary, to support schoolwide programs if the intent and purposes of such other programs are met.

(B) REQUIREMENTS

A school that chooses to use funds from such other programs shall not be relieved of the requirements relating to health, safety, civil rights, student and parental participation and involvement, services to private school children, comparability of services, maintenance of effort, uses of Federal funds to supplement, not supplant non-Federal funds (in accordance with the method of determination described in section 1118(b)(2)), or the distribution of funds to State

educational agencies or local educational agencies that apply to the receipt of funds from such programs.

(C) RECORDS

Schoolwide schools must maintain records that demonstrate the use of funds from all Federal programs. These records must address the intent and purposes of each of the Federal programs that were consolidated to support the schoolwide program. Separate fiscal accounting records or the identification of specific activities is not required.

(B) PLAN DEVELOPMENT

The comprehensive plan shall be:

1. Developed during a one-year period, unless:
 - the local educational agency determines, in consultation with the school, that less time is needed to develop and implement the schoolwide program; or
 - the school is operating a schoolwide program on the day before the date of the enactment of the Every Student Succeeds Act, in which case such school may continue to operate such program, but shall develop amendments to its existing plan during the first year of assistance after that date to reflect the provisions of this section.
2. Developed with the involvement of parents and other members of the community to be served and individuals who will carry out such plan, including teachers, principals, other school leaders, paraprofessionals present in the school, administrators (including administrators of programs described in other parts of this title), the local educational agency, to the extent feasible, tribes and tribal organizations present in the community, and, if appropriate, specialized instructional support personnel, technical assistance providers, school staff, if the plan relates to a secondary school, students, and other individuals determined by the school;
3. In effect for the duration of the school's participation under this part and reviewed and revised, as necessary, by the school.
4. Available to the local education agency, parents, and the public, and the information contained in such plan shall be in an understandable format.
5. If appropriate, developed in coordination and integration with other Federal, State, and local services, resources, and programs, such as programs supported under this Act, violence prevention programs, nutrition programs, housing programs, Head Start programs, adult education programs, career and technical education programs, and schools implementing comprehensive support and improvement activities or targeted support and improvement activities under section 1111(d).
6. Based on a comprehensive needs assessment of the entire school that takes into account information on the academic achievement of children in relation to the challenging State academic standards, particularly the needs of those children who are failing, or are at-risk of failing, to meet the challenging State academic standards and any other factors as determined by the local educational agency.

(C) PRESCHOOL PROGRAMS

A school that operates a schoolwide program under this section may use funds available under this part to establish or enhance preschool programs for children who are under 6 years of age.

(D) DELIVERY OF SERVICES

The services of a schoolwide program under this section may be delivered by nonprofit or for-profit external providers with expertise in using evidence-based or other effective strategies to improve student achievement.

(E) USE OF FUNDS FOR DUAL OR CONCURRENT ENROLLMENT PROGRAMS

1. IN GENERAL

A secondary school operating a schoolwide program under this section may use funds received under this part to operate dual or concurrent enrollment programs that address the needs of low-achieving secondary school students and those at risk of not meeting the challenging State academic standards.

2. FLEXIBILITY OF FUNDS

A school using funds received under this part for a dual or concurrent enrollment program described in paragraph (1) may use such funds for any of the costs associated with such program, including the costs of;

- i. training for teachers, and joint professional development for teachers in collaboration with career and technical educators and educators from institutions of higher education, where appropriate, for the purpose of integrating rigorous academics in such program;
- ii. tuition and fees, books, required instructional materials for such program, and innovative delivery methods; and
- iii. transportation to and from such program.

3. RULE OF CONSTRUCTION

Nothing in this subsection shall be construed to impose on any State any requirement or rule regarding dual or concurrent enrollment programs that is inconsistent with State law.

Exhibit - Request for Establishment of Student Activity Fund

To be submitted to the Business Manager

Permission is hereby requested to establish a Student Activity Fund for the purposes below:

School Name NCHS

Student Activity Fund Name Music Tech Club

To be completed by Accounting Department:	
Account Number - Revenue	_____
Account Number - Expenditure	_____

1. The purpose of the proposed Student Activity Fund is collection and
distributions of \$ for Music Tech Club

2. Income in support of this Student Activity Fund will be obtained from the following sources:
Fundraisers, T-shirt sales,

3. Expenditures from this Student Activity Fund will be for these purposes: _____
Pay bills related to Music Tech Club
Pay for t-shirts

4. **Authorized Signatures:**
The following individuals are authorized to initiate expenditures from this fund:

Student Representative Joel R. Wood *Faculty Advisor*

5. Other Comments: _____

Tom M. Allen
Principal

This request was approved by the Board of Education on _____

Business Manager _____
Date

Exhibit - Request for Establishment of Student Activity Fund

To be submitted to the Business Manager

Permission is hereby requested to establish a Student Activity Fund for the purposes below:

School Name NCHS

Student Activity Fund Name Girls LaCrosse

To be completed by Accounting Department:	
Account Number - Revenue	_____
Account Number - Expenditure	_____

1. The purpose of the proposed Student Activity Fund is Collection and distribution of \$ for Girls LaCrosse Account

2. Income in support of this Student Activity Fund will be obtained from the following sources:
Fundraisers, T-shirt sales

3. Expenditures from this Student Activity Fund will be for these purposes:
Payment of bills related to ~~expenses~~ Girls LaCrosse
Pay fees to other schools for tournaments

4. Authorized Signatures:

The following individuals are authorized to initiate expenditures from this fund:

Student Representative

[Signature]
Faculty Advisor

5. Other Comments: _____

[Signature]
Principal

This request was approved by the Board of Education on _____

Business Manager

Date

Exhibit - Request for Establishment of Student Activity Fund

To be submitted to the Business Manager

Permission is hereby requested to establish a Student Activity Fund for the purposes below:

School Name NC HS

Student Activity Fund Name Archive Club

<p>To be completed by Accounting Department: Account Number - Revenue _____ Account Number - Expenditure _____</p>

1. The purpose of the proposed Student Activity Fund is restore and preserve
historical artifacts from NC HS

2. Income in support of this Student Activity Fund will be obtained from the following sources:
Donation and fundraisers

3. Expenditures from this Student Activity Fund will be for these purposes: _____
Purchase supplies for archival

4. Authorized Signatures:

The following individuals are authorized to initiate expenditures from this fund:

Student Representative

[Signature]
Faculty Advisor

5. Other Comments: _____

[Signature]
Principal

This request was approved by the Board of Education on _____

Business Manager

Date

Exhibit - Overnight Trip Request Form

This form is to be submitted to the Board of Education for prior approval of all trips by students that involve overnight stays, out-of-state destinations, and/or a distance of 200 or more miles from school.

School(s): Normal Community High School

Student(s)/Grade(s)/Group(s) Participating: Future Business Leaders of America

Dates of Trip (inclusive): 11/18/21-11/20-21 No. of School Days Missed: 1

Destination(s): Hilton Milwaukee City Center, Milwaukee, WI

Reason for Trip: FBLA National Fall Leadership Conference

Educational Club Athletic Contests Special Education Team Other

Name(s) of Supervisor(s): Tara Pendleton, Amy Leathery

Mode of Transportation: Activity Bus/School Bus Provided by: Unit 5

Participant Costs: \$350 Paid by: Club Funds/Fundraising/Family Payment

District Cost: \$0

Other Pertinent Information: Our FBLA members will participate in national level workshops focused on leadership and entrepreneurial skills.

Signature of Principal: 

Date: 10/7/21

Board of Education Approval Yes No

Date: _____

Adopted: _____
Reviewed:
Amended:

April 24, 2013

Exhibit - Overnight Trip Request Form

This form is to be submitted to the Board of Education for prior approval of all trips by students that involve overnight stays, out-of-state destinations, and/or a distance of 200 or more miles from school.

School(s): NCWHS and NCHS

Student(s)/Grade(s)/Group(s) Participating: Normal Marching Band

Dates of Trip (inclusive): November 24-25, 2021 No. of School Days Missed: 0

Destination(s): Chicago, IL and suburbs

Reason for Trip: Chicago Thanksgiving Day Parade

Educational Club Athletic Contests Special Education Team Other

Name(s) of Supervisor(s): Ryan Budzinski, Paul Carter, Lisa Preston

Mode of Transportation: Motor Coach Provided by: Peoria Charter

Participant Costs: Lodging/Transportation Paid by: Participants

District Cost: N/A

Other Pertinent Information: The Unit 5 Music Parents Organization has provided multiple individual student fundraising opportunities to offset the cost of this event. This trip is not required.

Signature of Principal: Dave Johnson & Tim A. Chapman

Date: October 8, 2021

Board of Education Approval Yes No

Date: _____